

## 2005 Legislative Revision:

County: 15 Flathead

District: 0307 Deer Park Elem

				FY 2005-200	16		3 Year Avg Al	NB
1.	CEI	RTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	dget Ur	nit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	DEEF	R PARK K-6	75	14,395.25	326,895.00	80	15,206.25	348,648.00
<b>M</b> 1	DEEF	R PARK 7-8	31	65,329.17	172,871.50	27	56,318.25	150,592.50
2.	* DIR	RECT STATE AID	)					259,032.44
3.	FY2	2006 BUDGET LI	MITS					
	* a.	Required % of Sp	ecial Ed Fu	nding in Maxin	num [MCA 20-9	-306(8)]		75%
	* b.	BASE Budget						486,137.45
	* c.	Maximum Budget	t Limit					608,896.91
	* d.	Highest Budget W						
		excluding tuition,						519,244.99
	* e.	Highest Budget W						608,896.91
	* f.	Highest Voted An	nount (3e-3	d)				89,651.92
4.		OR YEAR INFO	RMATION	FOR BUDGE	TING:			
	* a.	FY 2004-2005 BA	U					442,198.53
	* b.	FY 2004-2005 Ma		U				553,893.23
	* c.	FY 2004-2005 AN						106
	* d.	FY 2004-2005 Ad	dopted Gen	eral Fund Budge	et			475,306.07
	* e.	FY 2004-2005 Ov	ver-BASE I	evy As Submit	ted On Budget _			33,107.54
	* f.	FY 2004-2005 Eq	ualization S	Status			Equ	nalized EQ
5.	SPE	ECIAL EDUCATION	ON FUND	ING (FY2005-2	2006):			
		TE: Block Grant Eligiling listed. Block Gra						eive the
	Bloc	ck Grant Eligibilit	y Status?					Yes
	Bloc	ck Grant Rates						
	Inst	ructional Block Gra	nt Rate [IB	G] per ANB				138.71
	Rela	ated Services Block	Grant Rate	[RSBG] per A	NB			46.23
	Thre	eshold to Determine	Dispropor	tionate Costs				1.314737924
	Spe	cial Education All	owable Cos	st Payments				
	* a.	Instructional Bloc	k Grant En	titlement [IBG 1	rate X ANB]			14,703.26
	* b.	Related Services l	Block Gran	t Entitlement [R	SBG rate X AN	B]		N/A
	c.	Reimbursement fo	or Dispropo	rtionate Costs (	See Final Page)			0.00
	* d.	Total Special Edu						14,703.26
	Pro	rated Cooperative	Cost Payn	nents (Member	rs of Cooperative	es Only)		
	* e.	Related Services l	Block Gran	t Entitlement (P	aid Directly to C	Coop)		4,900.38

County	: 1	15 F	lathead	l

Dis	strict:	0307 Deer Park Elem			
	Re	quired Local Match			
	* f(i)	. District's Required Match for IBG [5a X 0.33]			4,852.08
		) District's Required Match for RSBG [5b X 0.33]			N/A
	* f(ii	i) District's RSBG Match to be Paid by District to Cooper	rative [5e X 0	.33]	1,617.13
	* f(i	y) Total Required Local Match To Avoid Reversions			
		[5f(i) + 5f(ii) + 5f(iii)]			6,469.21
	Mi	nimum Special Education Budget To Avoid Reversion	s		
	* g.	Minimum Special Education Budget to Avoid Reversion			
		[5a + 5b + 5f(iv)]			21,172.47
6.	No cou		-	change through Octo	ber enrollment 0.00
		atewide/District Data	Statewide	District	0.00
	a.	5 Year Average ANB	0.0	District	
	b.	Prior Year ANB	0.0		
	c.	Estimated School Count	0		
	d.	Estimated Large School Count	0		
	ΕV	2005-2006 Payments (estimated)			
	e.	District Student Funding			
	C.	[(40% statewide appropriation / statewide 5 year average average] + [(20% statewide appropriation / statewide prodistrict prior year ANB]			
	f.	District K12 Public School Funding			
		[(15% statewide appropriation / statewide school count] school count]	x district		
	g.	District Large K12 Public School Funding			
		[(25% statewide appropriation / statewide large school large school count]	count) x distri	ct	
	h.	Total Flex Fund Entitlement (estimated)			0.00
7.	DI	EBT SERVICES FUND AND COUNTY RETIREMEN	T FUND GT	В:	
			Elementary	High School	
	Co	unty			
	a.	Tax Year 2004 County Taxable Value15'		157,083,968.00	
	b.	FY 2004-05 County ANB (Budgeted)	8,469	4,385	
	c.	County Retirement Mill Value per ANB	18.55	35.82	
		strict			
	d.		1,242,772.00	N/A	
	e.	FY 2004-05 District ANB (Budgeted)	106	N/A	

f.

g. h.

Statewide

District Debt Service Mill Value Per ANB

Statewide Retirement Mill Value per ANB

Facility Guaranteed Mill Value per ANB

N/A

42.86

49.59

11.72

21.59

24.98

<sup>\*\*</sup> Also for bond limitation per 20-9-406, MCA.

District: 0307 Deer Park Elem

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	163,864,956.46 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.71 N/A

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.71	High School N/A
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	185,213.38	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	7,723.36	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	3,609,846.41	N/A
	(e)	District taxable valuation (Tax Year 2004)***	1,242,772.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	2,367.00	N/A

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	21,532.77	0.00	0.00
b.	FY2003-2004 amount to avoid reversion	19,077.64	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	0.00	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



## 2005 Legislative Revision:

County: 15 Flathead

District: 0308 Fair-Mont-Egan Elem

** 111 (	se reflected on the 1-1 2000 fm	ai buuget 10				2.37	TD.
1.	CERTIFIED ANB		FY 2005-200			3 Year Avg Al	
	dget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1	FAIR-MONT-EGAN K	118	16,625.50	513,807.40	116	15,814.50	505,122.00
M1	FAIR-MONT-EGAN 7-	26	40,549.14	145,021.50	33	49,560.06	184,008.00
2.	* DIRECT STATE AID	)	· 			· 	337,263.54
3.	FY2006 BUDGET LI	MITS					
	* a. Required % of Sp		unding in Maxin	num [MCA 20-9	-306(8)]		100%
	* b. BASE Budget			- 			638,322.13
	* c. Maximum Budget	t Limit					806,955.44
	* d. Highest Budget W	ithout A V	/ote				
	excluding tuition,						743,965.62
	* e. Highest Budget W						806,955.44
	* f. Highest Voted Ar	nount (3e-3	3d)				62,989.82
4.	PRIOR YEAR INFO	RMATION	N FOR BUDGE	TING:			
	* a. FY 2004-2005 BA	ASE Budge	et				608,248.67
	* b. FY 2004-2005 M	aximum Bu	ıdget				768,632.53
	* c. FY 2004-2005 Al	NB					153
	* d. FY 2004-2005 Ac	lopted Gen	eral Fund Budge	et			713,892.16
	* e. FY 2004-2005 Ov	er-BASE	Levy As Submit	ted On Budget _			105,643.49
	* f. FY 2004-2005 Eq	ualization	Status			Equ	alized EQ
5.	SPECIAL EDUCATION	ON FUND	ING (FY2005-2	2006):			
	NOTE: Block Grant Eligi funding listed. Block Gra						eeive the
	Block Grant Eligibilit	y Status?_					Yes
	<b>Block Grant Rates</b>						
	Instructional Block Gra	nt Rate [IE	BG] per ANB				138.71
	Related Services Block	Grant Rate	e [RSBG] per A	NB			46.23
	Threshold to Determine	Dispropor	rtionate Costs				1.314737924
	Special Education Alle	owable Co	st Payments				
	* a. Instructional Bloc	k Grant En	ntitlement [IBG 1	rate X ANB]			19,974.24
	* b. Related Services	Block Gran	nt Entitlement [R	SBG rate X AN	B]		N/A
	c. Reimbursement fo	or Dispropo	ortionate Costs (	See Final Page)			2,922.64
	* d. Total Special Edu	cation Allo	owable Cost Pay	ment (District) [	5a + 5b + 3	5c]	22,896.88
	<b>Prorated Cooperative</b>	Cost Payr	ments (Member	rs of Cooperative	es Only)		
	* e. Related Services	Block Gran	nt Entitlement (P	aid Directly to C	Coop)		6,657.12

### District: 0308 Fair-Mont-Egan Elem

21.	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	ocoo i un mont Egun Elem						
		quired Local Match						
	* f(i)	District's Required Match for IBG [5a X 0.33]			6,591.50			
	f(ii) District's Required Match for RSBG [5b X 0.33]							
		i) District's RSBG Match to be Paid by District to	=	.33]	2,196.85			
	* f(iv	v) Total Required Local Match To Avoid Reversio			8,788.35			
	[5f(i) + 5f(ii) + 5f(iii)]							
	Mi	nimum Special Education Budget To Avoid Rev	versions					
	* g.	Minimum Special Education Budget to Avoid R						
		[5a + 5b + 5f(iv)]			28,762.59			
6.	FL	EXIBILITY FUNDING (ESTIMATED):						
		te: Statewide appropriation, school count, and large school	ool count are subject to	change through Octo	ber enrollment			
	cou							
	FY	(2005-2006 Appropriation (estimated)			0.00			
	Sta	ntewide/District Data	Statewide	District				
	a.	5 Year Average ANB						
	b.	Prior Year ANB	0					
	c.	Estimated School Count						
	d.	Estimated Large School Count	0					
	FY	2005-2006 Payments (estimated)						
	e.	District Student Funding						
		[(40% statewide appropriation / statewide 5 year average] + [(20% statewide appropriation / state district prior year ANB]						
	f.	District K12 Public School Funding						
		[(15% statewide appropriation / statewide school school count]	l count) x district					
	g.	. District Large K12 Public School Funding						
		[(25% statewide appropriation / statewide large s large school count]	school count) x distri	ct				
	h.	Total Flex Fund Entitlement (estimated)			0.00			
7.	DE	EBT SERVICES FUND AND COUNTY RETIR	EMENT FUND GT	В:				
			Elementary	High School				
	Co	ounty						
	a.	Tax Year 2004 County Taxable Value	157,083,968.00	157,083,968.00				
	b.	FY 2004-05 County ANB (Budgeted)	8,469	4,385				
	c.	County Retirement Mill Value per ANB	18.55	35.82				
	Dis	strict						
	d.	Tax Year 2004 District Taxable Value	1,642,301.00	N/A				
	e.	FY 2004-05 District ANB (Budgeted)	153	N/A				
	f.	District Debt Service Mill Value Per ANB	10.73	N/A				
	Sta	ntewide						
	** g.	Statewide Retirement Mill Value per ANB	21.59	42.86				
		E 11. C . 13.01.17.1	21.00	40.50				

24.98

49.59

h.

Facility Guaranteed Mill Value per ANB

<sup>\*\*</sup> Also for bond limitation per 20-9-406, MCA.

District: 0308 Fair-Mont-Egan Elem

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary	High School
	(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00	1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost		
	payment (including prorated coop costs)	163,864,956.46	N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.71	N/A

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.71	High School N/A
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	254,141.39	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	11,114.85	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	4,962,944.25	N/A
	(e)	District taxable valuation (Tax Year 2004)***	1,642,301.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	3,321.00	N/A

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	41,678.36	0.00	0.00
b.	FY2003-2004 amount to avoid reversion	26,143.43	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	2,922.64	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



## 2005 Legislative Revision:

County: 15 Flathead

District: 0309 Swan River Elem

VV 111 C	oc reflected off the 1-1 2000 fr	nai baaget 10		-		0.77	TD.
1.	CERTIFIED ANB		FY 2005-200			3 Year Avg Al	
	dget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1	SWAN RIVER K-6	129	14,800.75	561,562.80	123	15,003.50	535,517.40
M1	SWAN RIVER 7-8	48	60,823.71	267,468.00	43	58,570.98	239,660.50
2.	* DIRECT STATE AII	D					404,380.90
3.	FY2006 BUDGET LI	MITS					
	* a. Required % of S	pecial Ed Fu	ınding in Maxin	num [MCA 20-9	-306(8)]		100%
	* b. BASE Budget						764,578.28
	* c. Maximum Budge	et Limit					966,525.09
	* d. Highest Budget V						
	excluding tuition						790,571.13
	* e. Highest Budget V						966,525.09
	* f. Highest Voted A	mount (3e-3	id)				175,953.96
4.	PRIOR YEAR INFO	RMATION	FOR BUDGE	TING:			
	* a. FY 2004-2005 B	ASE Budge	t				663,693.51
	* b. FY 2004-2005 M	Iaximum Bu	ıdget				831,388.50
	* c. FY 2004-2005 A	NB					164
	* d. FY 2004-2005 A	dopted Gen	eral Fund Budge	et			689,686.36
	* e. FY 2004-2005 O	ver-BASE I	Levy As Submit	ted On Budget _			25,992.85
	* f. FY 2004-2005 E	qualization	Status			Equ	nalized EQ
5.	SPECIAL EDUCATI	ION FUND	ING (FY2005-2	2006):			
	NOTE: Block Grant Elig funding listed. Block Gr						ceive the
	Block Grant Eligibili	ty Status?					Yes
	<b>Block Grant Rates</b>						
	Instructional Block Gr	ant Rate [IB	G] per ANB				138.71
	Related Services Block						46.23
	Threshold to Determin	ne Dispropor	tionate Costs				1.314737924
Special Education Allowable Cost Payments							
	* a. Instructional Blo	ck Grant En	titlement [IBG 1	rate X ANB]			24,551.67
	* b. Related Services	Block Gran	t Entitlement [R	SBG rate X AN	B]		N/A
	c. Reimbursement	for Dispropo	ortionate Costs (	See Final Page)			2,291.89
	* d. Total Special Ed	ucation Allo	wable Cost Pay	ment (District) [	5a + 5b + 3	5c]	26,843.56
	Prorated Cooperative	e Cost Payr	nents (Member	rs of Cooperative	es Only)		
	* e. Related Services	Block Gran	t Entitlement (P	aid Directly to C	Coop)		8,182.71

District: 0309 Swan River Elem

Required Local Match	
* f(i). District's Required Match for IBG [5a X 0.33]	8,102.05
f(ii) District's Required Match for RSBG [5b X 0.33]	N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	2,700.29
* f(iv) Total Required Local Match To Avoid Reversions	
[5f(i) + 5f(ii) + 5f(iii)]	10,802.34
Minimum Special Education Budget To Avoid Reversions	
* g. Minimum Special Education Budget to Avoid Reversions	

[5a + 5b + 5f(iv)]

#### **6. FLEXIBILITY FUNDING (ESTIMATED):**

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

FY2005-2006 Appropriation (estimated)					
Sta	tewide/District Data		Statewide	District	
a.	5 Year Average ANB		0.0		
	D : XX 137D				

b.	Prior Year ANB	0
c.	Estimated School Count	0
d.	Estimated Large School Count	0

#### FY2005-2006 Payments (estimated)

e. District Student Funding

[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]

f. District K12 Public School Funding

[(15% statewide appropriation / statewide school count) x district school count]

g. District Large K12 Public School Funding
[(25% statewide appropriation / statewide large school count) x district
large school count]

h. Total Flex Fund Entitlement (estimated) 0.00

#### 7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

		Elementary	High School
(	County		
a	. Tax Year 2004 County Taxable Value 1:	57,083,968.00	157,083,968.00
b	. FY 2004-05 County ANB (Budgeted)	8,469	4,385
c	. County Retirement Mill Value per ANB	18.55	35.82
Ι	District		
d	. Tax Year 2004 District Taxable Value	3,660,071.00	N/A
e	. FY 2004-05 District ANB (Budgeted)	164	N/A
f	District Debt Service Mill Value Per ANB	22.32	N/A
S	tatewide		
* g	. Statewide Retirement Mill Value per ANB	21.59	42.86
h	. Facility Guaranteed Mill Value per ANB	24.98	49.59

 $<sup>\</sup>ast\ast$  Also for bond limitation per 20-9-406, MCA.

35,354.01

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0.00

District: 0309 Swan River Elem

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	163,864,956.46 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.71 N/A

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.71	High School N/A
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	278,469.03	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	11,339.62	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	5,422,319.84	N/A
	(e)	District taxable valuation (Tax Year 2004)***	3,660,071.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	1,762.00	N/A

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	41,262.69	0.00	0.00
b.	FY2003-2004 amount to avoid reversion	27,026.66	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	2,291.89	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



## 2005 Legislative Revision:

County: 15 Flathead

District: 0310 Kalispell Elem

	cu on the 1 1 2000 m	iai caager ic					
OPI			FY 2005-200	06		3 Year Avg Al	NB
		AND	*Basic Entitlement	*Per ANB Entitlement	A NID	*Basic Entitlement	*Per ANB Entitlement
	<del></del>						
							7,294,927.40
KALI	SPELL 7-8	683	63,076.44	3,697,420.50	691	65,329.17	3,739,346.50
* DIR	ECT STATE AID	)					4,994,857.27
FY2							
* a.	•		•				78%
* b.	· ·						9,772,302.01
* c.	· ·						12,233,226.66
* d.				D A GE			10 105 050 74
* -							
	· ·	,					127,367.92
							0.150.100.07
		Ü					9,152,100.27
			U				
							2420
			Č				
			•	_			
		-				Equ	alized EQ
			,	*		1.6. 1 1 .11	
							eive the
							Yes
Rloc	ek Grant Rates						
		ant Rate []B	Gl per ANB				138.71
							46.23
							1.314737924
			-				337,758.85
* b.							112,570.05
c.							144,642.63
* d.				•			594,971.53
Pro	rated Cooperative	Cost Payr	nents (Member	rs of Cooperative	es Only)		
* e.	Related Services	Block Gran	t Entitlement (P	aid Directly to C	Coop)		N/A
	## MALI ## ALI #	* a. Required % of Sp * b. BASE Budget * c. Maximum Budget V	KALISPELL K-6 KALISPELL 7-8 KALISPELL 7-8  * DIRECT STATE AID  * FY2006 BUDGET LIMITS  * a. Required % of Special Ed Fu  * b. BASE Budget  * c. Maximum Budget Limit  * d. Highest Budget Without A V  excluding tuition, excess rese  * e. Highest Budget With A Vote  * f. Highest Voted Amount (3e-3)  PRIOR YEAR INFORMATION  * a. FY 2004-2005 BASE Budge  * b. FY 2004-2005 Maximum Bu  * c. FY 2004-2005 ANB  * d. FY 2004-2005 Adopted Gen  * e. FY 2004-2005 Over-BASE I  * f. FY 2004-2005 Equalization  * SPECIAL EDUCATION FUND  NOTE: Block Grant Eligiblity Status: funding listed. Block Grant Eligiblity  * Block Grant Rates  Instructional Block Grant Rate [IB Related Services Block Grant Rate  Threshold to Determine Dispropor  * Special Education Allowable Co  * a. Instructional Block Grant En  * b. Related Services Block Grant En  * c. Reimbursement for Dispropor  * d. Total Special Education Allowable Co  * Total Special Education Allowable Co  * Total Special Education Allowable Co	CERTIFIED ANB   ANB   Entitlement	ANB Entitlement Entitlement  KALISPELL K-6 1,752 14,598.00 7,399,082.40  KALISPELL 7-8 683 63,076.44 3,697,420.50  * DIRECT STATE AID  FY2006 BUDGET LIMITS  * a. Required % of Special Ed Funding in Maximum [MCA 20-9	CERTIFIED ANB   ANB   Entitlement   Entitlement   ANB	CERTIFIED ANB

County: 15	5 Flathead	
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#### District: 0310 Kalispell Elem

* f(i). District's Require	d Match for IBG [5a X 0.33]	111,460.42
f(ii) District's Require	d Match for RSBG [5b X 0.33]	37,148.12
* f(iii) District's RSBG N	Match to be Paid by District to Cooperative [5e X 0.33]	N/A
	ocal Match To Avoid Reversions [(iii)]	148,608.54
Minimum Special Edu	ication Budget To Avoid Reversions	
	l Education Budget to Avoid Reversions	598,937.44

#### **6. FLEXIBILITY FUNDING (ESTIMATED):**

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

#### FY2005-2006 Appropriation (estimated) 0.00

Stat	ewide/District Data	Statewide	District
a.	5 Year Average ANB	0.0	
b.	Prior Year ANB	0	
c.	Estimated School Count	0	
d.	Estimated Large School Count	0	

#### FY2005-2006 Payments (estimated)

e. District Student Funding

[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]

f. District K12 Public School Funding

[(15% statewide appropriation / statewide school count) x district school count]

g. District Large K12 Public School Funding

[(25% statewide appropriation / statewide large school count) x district large school count]

h. Total Flex Fund Entitlement (estimated) 0.00

#### 7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

		Elementary	High School
C	County		
a	. Tax Year 2004 County Taxable Value15	7,083,968.00	157,083,968.00
b	. FY 2004-05 County ANB (Budgeted)	8,469	4,385
c	. County Retirement Mill Value per ANB	18.55	35.82
D	District		
d	. Tax Year 2004 District Taxable Value 4	0,024,685.00	N/A
e	. FY 2004-05 District ANB (Budgeted)	2,420	N/A
f.	District Debt Service Mill Value Per ANB	16.54	N/A
S	tatewide		
∗ g	. Statewide Retirement Mill Value per ANB	21.59	42.86
h	. Facility Guaranteed Mill Value per ANB	24.98	49.59

<sup>\*\*</sup> Also for bond limitation per 20-9-406, MCA.

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District: 0310 Kalispell Elem

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	163,864,956.46 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.71 N/A

II.	DIS (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.71	High School N/A
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	3,665,521.49	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	241,419.84	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	73,098,872.28	N/A
	(e)	District taxable valuation (Tax Year 2004)***	40,024,685.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	33,074.00	N/A

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	1,047,151.58	0.00	0.00
b.	FY2003-2004 amount to avoid reversion	521,430.92	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	144,642.63	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



## 2005 Legislative Revision:

County: 15 Flathead

District: 0311 Flathead H S

		, e	FY 2005-200	)6		3 Year Avg A	NB
1.	CERTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	dget Unit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
H1	FLATHEAD HS 9-12	2,526	225,273.00	13,255,847.00	2,529	225,273.00	13,271,400.50
2.	* DIRECT STATE AID	)					6,033,013.05
3.	FY2006 BUDGET LI	MITS					
	* a. Required % of Sp	ecial Ed Fu	ınding in Maxir	num [MCA 20-9	-306(8)]		87%
	* b. BASE Budget						
	* c. Maximum Budge						14,478,612.65
	* d. Highest Budget V			DACE			12 510 212 57
	excluding tuition, * e. Highest Budget V						
	* f. Highest Voted Ar						960,300.08
4.	PRIOR YEAR INFO						700,500.00
4.	* a. FY 2004-2005 BA						11 172 626 84
	* b. FY 2004-2005 M	_					
	* c. FY 2004-2005 Al		· ·				2556
	* d. FY 2004-2005 Ac						
	* e. FY 2004-2005 O	-					
	* f. FY 2004-2005 Ed		•	•			ualized EQ
5.	SPECIAL EDUCATION	ON FUND	ING (FY2005-	2006):			
	NOTE: Block Grant Eligi funding listed. Block Gra	blity Status	= "Yes" means O	PI records indicate			ceive the
	Block Grant Eligibilit	y Status?_					Yes
	<b>Block Grant Rates</b>						
	Instructional Block Gra	ınt Rate [IE	BG] per ANB				138.71
	Related Services Block	Grant Rate	e [RSBG] per A	NB			46.23
	Threshold to Determine	e Dispropo	rtionate Costs				1.314737924
	Special Education All	owable Co	st Payments				
	* a. Instructional Bloc	ck Grant En	titlement [IBG	rate X ANB]			350,381.46
	* b. Related Services	Block Gran	nt Entitlement [F	RSBG rate X AN	B]		116,776.98
	c. Reimbursement fo	or Dispropo	ortionate Costs (	See Final Page)			57,942.71
	* d. Total Special Edu		•			5c]	525,101.15
	<b>Prorated Cooperative</b>	•	`	•	•		
	* e. Related Services	Block Gran	t Entitlement (F	Paid Directly to C	Coop)		N/A

	inty: trict:	15 Flathead 0311 Flathead H S			
	* f(i) f(ii) * f(ii)	quired Local Match  District's Required Match for IBG [5a X 0.33]  District's Required Match for RSBG [5b X 0.33]  District's RSBG Match to be Paid by District to Cooper  Total Required Local Match To Avoid Reversions  [5f(i) + 5f(ii) + 5f(iii)]	erative [5e X 0.	33]	115,625.88 38,536.40 N/A 154,162.28
	<b>Mi</b> * g.	nimum Special Education Budget To Avoid Reversion  Minimum Special Education Budget to Avoid Reversion  [5a + 5b + 5f(iv)]	<b>ns</b> ons		621,320.72
6.	Not cou		•		
		2005-2006 Appropriation (estimated)			0.00
		tewide/District Data 5 Year Average ANB	Statewide 0.0	District	
	a. b.	Prior Year ANB	0.0		
	c.	Estimated School Count	0		
	d.	Estimated Derivor Count  Estimated Large School Count	0		
		-	v		
	<b>г</b> ұ е.	2005-2006 Payments (estimated) District Student Funding			
	C.	[(40% statewide appropriation / statewide 5 year avera average] + [(20% statewide appropriation / statewide p district prior year ANB]			
	f.	District K12 Public School Funding			
		[(15% statewide appropriation / statewide school count school count]	t) x district		
	g.	District Large K12 Public School Funding			
		[(25% statewide appropriation / statewide large school large school count]	count) x distri	ct 	
	h.	Total Flex Fund Entitlement (estimated)			0.00
7.	DE	BT SERVICES FUND AND COUNTY RETIREMEN		B:	
			Elementary	High School	
		unty			
	a.	Tax Year 2004 County Taxable Value 15		157,083,968.00	
	b.	FY 2004-05 County ANB (Budgeted)	8,469	4,385	
	c.	County Retirement Mill Value per ANB	18.55	35.82	
		trict			
	d.	Tax Year 2004 District Taxable Value	N/A	82,617,060.00	
	e.	FY 2004-05 District ANB (Budgeted)	N/A	2,556	
	f.	District Debt Service Mill Value Per ANB	N/A	32.32	
		tewide			
	** g.	Statewide Retirement Mill Value per ANB	21.59	42.86	

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24.98

49.59

h.

Facility Guaranteed Mill Value per ANB

<sup>\*\*</sup> Also for bond limitation per 20-9-406, MCA.

County: 15 Flathead District: 0311 Flathead H S

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	<ul> <li>(a) Statewide taxable valuation (Tax Year 2004)***</li> <li>(b) 2004-05 Statewide GTB subsidized budget area:         <ul> <li>35.3% of the Basic Entitlement + 35.3% of the Per-ANB</li> <li>Entitlement + 40% of special education allowable cost</li> </ul> </li> </ul>	1,752,163,083.00 1,752,163,083.00
	payment (including prorated coop costs)	N/A 107,450,132.42
	(c) GTB ratio: [(a) divided by (b)] x 175%	N/A 28.54

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary N/A	High School 28.54
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	4,619,922.80
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	N/A	200,727.67
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	N/A	137,581,364.41
	(e)	District taxable valuation (Tax Year 2004)***	N/A	82,617,060.00
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	54,964.00

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	0.00	860,717.89	0.00
b.	FY2003-2004 amount to avoid reversion	0.00	544,489.60	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	0.00	57,942.71	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



## 2005 Legislative Revision:

County: 15 Flathead

District: 0312 Columbia Falls Elem

WIII C	ic reflect	ed on the 1 1 2000 mi	ar budget re					
1	1. CERTIFIED ANB		FY 2005-2006		3 Year Avg ANB			
1. * Bu	dget Ur		ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1	COLU	 JMBIA FALLS K	1,162	14,395.25	4,941,024.40	1,176	14,598.00	4,999,351.20
<b>M</b> 1	COLU	JMBIA FALLS 7-	466	65,329.17	2,547,971.50	467	63,076.44	2,553,322.50
2.	* DIR	RECT STATE AID						3,410,765.62
3.	FY2	2006 BUDGET LIN	AITS					
	* a.	Required % of Sp	ecial Ed Fu	ınding in Maxin	num [MCA 20-9	-306(8)]		100%
	* b.	BASE Budget						6,726,525.23
	* c. Maximum Budget Limit						8,519,272.02	
	* d. Highest Budget Without A Vote							
		excluding tuition,						8,080,008.65
	* e.	Highest Budget W						8,519,272.02
	* f.	Highest Voted An	nount (3e-3	3d)				439,263.37
4.	PRI	OR YEAR INFOR	RMATION	N FOR BUDGE	TING:			
	* a.	FY 2004-2005 BA	ASE Budge	et				6,326,333.12
	* b. FY 2004-2005 Maximum Budget							8,013,576.27
	* c.	FY 2004-2005 AN	√B					1647
	* d.	FY 2004-2005 Ad	lopted Gen	eral Fund Budge	et			7,679,816.54
	* e.	FY 2004-2005 Ov	er-BASE	Levy As Submit	ted On Budget _			1,353,483.42
	* f.	FY 2004-2005 Eq	ualization	Status			Equ	alized EQ
5.		CIAL EDUCATION		,	*			
		TE: Block Grant Eligiting listed. Block Gra						eive the
		ck Grant Eligibility						Yes
	Bloc	ck Grant Rates						
	Inst	ructional Block Gra	nt Rate [IE	BG] per ANB				138.71
	Rela	ated Services Block	Grant Rate	e [RSBG] per A	NB			46.23
	Thre	eshold to Determine	Dispropo	rtionate Costs				1.314737924
	Spe	cial Education Allo	owable Co	st Payments				
	* a.	Instructional Bloc	k Grant Er	titlement [IBG 1	rate X ANB]			225,819.88
	* b.	Related Services I	Block Grar	nt Entitlement [R	SBG rate X AN	В]		75,262.44
	c.	Reimbursement for	r Disprop	ortionate Costs (	See Final Page)			143,379.62
	* d.	Total Special Edu	cation Allo	owable Cost Pay	ment (District) [	5a + 5b + 5	5c]	444,461.94
	Prorated Cooperative Cost Payments (Members of Cooperatives Only)							
	* e.	Related Services I	Block Grar	t Entitlement (P	aid Directly to C	Coop)		N/A

District: 0312 Columbia Falls Elem

Dis	strict:	0312 Columbia Falls Elem			
	Re	quired Local Match			
	* f(i)	. District's Required Match for IBG [5a X 0.33]			74,520.56
	f(ii	) District's Required Match for RSBG [5b X 0.33	3]		24,836.61
	* f(ii	i) District's RSBG Match to be Paid by District to	Cooperative [5e X 0	.33]	N/A
	* f(iv	<ul><li>Total Required Local Match To Avoid Reversion</li><li>[5f(i) + 5f(ii) + 5f(iii)]</li></ul>			99,357.17
	Mi	nimum Special Education Budget To Avoid Re	versions		
	* g.	Minimum Special Education Budget to Avoid I [5a + 5b + 5f(iv)]	Reversions		400,439.49
6.		EXIBILITY FUNDING (ESTIMATED): te: Statewide appropriation, school count, and large sclunt.	hool count are subject to	change through Octo	ber enrollment
	FY	2005-2006 Appropriation (estimated)			0.00
	Sta	ntewide/District Data	Statewide	District	
	a.	5 Year Average ANB	0.0		
	b.	Prior Year ANB	0		
	c.	Estimated School Count	0		
	d.	Estimated Large School Count	0		
	FY	2005-2006 Payments (estimated)			
	e.	District Student Funding			
		[(40% statewide appropriation / statewide 5 yea average] + [(20% statewide appropriation / state district prior year ANB]			
	f.	District K12 Public School Funding			
		[(15% statewide appropriation / statewide school school count]	ol count) x district		
	g.	District Large K12 Public School Funding			
		[(25% statewide appropriation / statewide large large school count]	school count) x distri	ct	
	h.	Total Flex Fund Entitlement (estimated)			0.00
7.	DE	BT SERVICES FUND AND COUNTY RETIR	REMENT FUND GT	В:	
			Elementary	<b>High School</b>	
	Co	unty			
	a.	Tax Year 2004 County Taxable Value		157,083,968.00	
	b.	FY 2004-05 County ANB (Budgeted)		4,385	
	c.	County Retirement Mill Value per ANB	18.55	35.82	
	Dis	strict			
	d.	Tax Year 2004 District Taxable Value		N/A	
	e.	FY 2004-05 District ANB (Budgeted)		N/A	
	f.	District Debt Service Mill Value Per ANB	13.72	N/A	
	Sta	atewide			

21.59

24.98

42.86

49.59

Statewide Retirement Mill Value per ANB

Facility Guaranteed Mill Value per ANB

<sup>\*\*</sup> Also for bond limitation per 20-9-406, MCA.

District: 0312 Columbia Falls Elem

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	163,864,956.46 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.71 N/A

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.71	High School N/A
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	2,530,408.96	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	169,055.79	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	50,506,985.47	N/A
	(e)	District taxable valuation (Tax Year 2004)***	22,601,774.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	27,905.00	N/A

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	830,923.11	0.00	0.00
b.	FY2003-2004 amount to avoid reversion	359,367.49	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	143,379.62	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



## 2005 Legislative Revision:

County: 15 Flathead

District: 0313 Columbia Falls H S

			FY 2005-200	16		3 Year Avg Al	NB
1.	CERTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	dget Unit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
H1	COLUMBIA FALLS H	885	225,273.00	4,748,082.50	883	225,273.00	4,737,713.50
2.	* DIRECT STATE AID	)					2,223,089.91
3.	FY2006 BUDGET LI	MITS					
	* a. Required % of Sp		•				99%
	* b. BASE Budget						4,260,067.50
	* c. Maximum Budge						5,373,321.48
	* d. Highest Budget V excluding tuition,			overPASE reve	nuos		4,718,365.77
	* e. Highest Budget V						5,373,321.48
	* f. Highest Voted Ar						654,955.71
4.	PRIOR YEAR INFO						00 1,900171
т.	* a. FY 2004-2005 BA						4,024,803.12
	* b. FY 2004-2005 M	_					5,049,027.33
	* c. FY 2004-2005 Al		C				872
	* d. FY 2004-2005 Ac						4,483,101.39
	* e. FY 2004-2005 O	ver-BASE	Levy As Submit	ted On Budget _			458,298.27
	* f. FY 2004-2005 Ed	qualization	Status			Equ	alized EQ
5.	SPECIAL EDUCATION	ON FUND	ING (FY2005-2	2006):			
	NOTE: Block Grant Eligi funding listed. Block Gra						eive the
	Block Grant Eligibilit	y Status?					Yes
	<b>Block Grant Rates</b>						
	Instructional Block Gra	ant Rate [IE	BG] per ANB				138.71
	Related Services Block	Grant Rate	e [RSBG] per A	NB			46.23
	Threshold to Determine	e Dispropo	rtionate Costs				1.314737924
	Special Education All	owable Co	st Payments				
	* a. Instructional Bloc	ck Grant Er	ntitlement [IBG 1	rate X ANB]			122,758.35
	* b. Related Services	Block Grar	nt Entitlement [R	SBG rate X AN	B]		40,913.55
	c. Reimbursement for			•			37,316.03
	* d. Total Special Edu		•			5c]	200,987.93
	Prorated Cooperative	•	•	•	• /		
	* e. Related Services	Block Grar	nt Entitlement (P	aid Directly to C	Coop)		N/A

Dis	trict:	0313 Columbia Falls H S			
	Re	quired Local Match			
	* f(i)	. District's Required Match for IBG [5a X 0.33]			40,510.26
	f(i	) District's Required Match for RSBG [5b X 0.33]			13,501.47
	* f(i	i) District's RSBG Match to be Paid by District to Cooperat	ive [5e X 0.	.33]	N/A
	* f(i	v) Total Required Local Match To Avoid Reversions			
		[5f(i) + 5f(ii) + 5f(iii)]			54,011.73
	Mi	inimum Special Education Budget To Avoid Reversions			
	* g.	Minimum Special Education Budget to Avoid Reversions			
		[5a + 5b + 5f(iv)]			217,683.63
6.	FL	EXIBILITY FUNDING (ESTIMATED):			
		te: Statewide appropriation, school count, and large school count a	are subject to	change through Octo	ober enrollment
	col				
	FY	72005-2006 Appropriation (estimated)			0.00
	Sta	ntewide/District Data	Statewide	District	
	a.	5 Year Average ANB	0.0		
	b.	Prior Year ANB	0		
	c.	Estimated School Count	0		
	d.	Estimated Large School Count	0		
	FY	2005-2006 Payments (estimated)			
	e.	District Student Funding			
		[(40% statewide appropriation / statewide 5 year average)			
		average] + [(20% statewide appropriation / statewide prio	r year ANB	) x	
	f.	district prior year ANB] District K12 Public School Funding			
	1.	[(15% statewide appropriation / statewide school count) x	district		
		school count]	district		
	g.	District Large K12 Public School Funding			
	Ü	[(25% statewide appropriation / statewide large school co	unt) x distri	ct	
		large school count]			
	h.	Total Flex Fund Entitlement (estimated)			0.00
7.	DI	EBT SERVICES FUND AND COUNTY RETIREMENT	FUND GT	В:	
		$\mathbf{E}$	lementary	High School	
	Co	unty			
	a.	Tax Year 2004 County Taxable Value	83,968.00	157,083,968.00	
	b.	FY 2004-05 County ANB (Budgeted)	8,469	4,385	
	c.	County Retirement Mill Value per ANB	18.55	35.82	

Tax Year 2004 District Taxable Value

FY 2004-05 District ANB (Budgeted)

District Debt Service Mill Value Per ANB

**District** d.

e.

f.

25,339,486.00

872

29.06

N/A

N/A

N/A

Statewide Statewide Retirement Mill Value per ANB ..... 21.59 42.86 g. h. Facility Guaranteed Mill Value per ANB 24.98 49.59

<sup>\*\*</sup> Also for bond limitation per 20-9-406, MCA.

District: 0313 Columbia Falls H S

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:  (a) Statewide taxable valuation (Tax Year 2004)***	<b>Elementary High School</b> 1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	_,,,
	payment (including prorated coop costs)	N/A 107,450,132.42
	(c) GTB ratio: [(a) divided by (b)] x 175%	N/A 28.54

II.	<b>DISTRICT GTB SUBSIDY:</b> (a) Statewide GTB ratio (from c above)		Elementary N/A	High School 28.54
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	1,664,604.68
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	N/A	72,093.69
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	N/A	49,565,371.48
	(e)	District taxable valuation (Tax Year 2004)***	N/A	25,339,486.00
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	24,226.00

## **Reimbursement For Disproportionate Costs**

		<u>EL</u>	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	0.00	348,117.20	0.00
b.	FY2003-2004 amount to avoid reversion	0.00	193,823.51	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	0.00	37,316.03	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



## 2005 Legislative Revision:

County: 15 Flathead

**District: 0316 Creston Elem** 

				FY 2005-200	16		3 Year Avg Al	NB
1.	CEI	RTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	dget Un	it	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	CRES	TON K-6	65	20,275.00	283,374.00	72	20,275.00	313,840.80
2.	* DIR	ECT STATE AID	)					149,349.76
3.	FY2	006 BUDGET LI	MITS					
	* a.	Required % of Sp	ecial Ed Fu	ınding in Maxin	num [MCA 20-9	-306(8)]		75%
	* b.	BASE Budget						281,117.23
	* c.	Maximum Budget	t Limit					352,147.78
	* d.	Highest Budget W						
		excluding tuition,						352,147.78
	* e.	Highest Budget W						354,172.00
	* f.	Highest Voted Ar	nount (3e-3	(d)				2,024.22
4.	PRI	OR YEAR INFOI	RMATION	FOR BUDGE	TING:			
	* a.	FY 2004-2005 BA	_					275,624.34
	* b.	FY 2004-2005 M	aximum Bu	ıdget				345,351.42
	* c.	FY 2004-2005 A						76
	* d.	FY 2004-2005 Ac	-	_				345,351.00
	* e.	FY 2004-2005 Ov	ver-BASE I	Levy As Submit	ted On Budget			69,726.66
	* f.	FY 2004-2005 Eq	<sub>l</sub> ualization	Status			Equ	alized EQ
<b>5.</b>		CIAL EDUCATION		,	*			
		E: Block Grant Eligi ing listed. Block Gra						eeive the
	Bloc	ek Grant Eligibilit	y Status?					Yes
	Bloc	ek Grant Rates						
	Instr	ructional Block Gra	int Rate [IB	G] per ANB				138.71
	Rela	ted Services Block	Grant Rate	[RSBG] per A	NB			46.23
	Thre	eshold to Determine	e Dispropor	tionate Costs				1.314737924
	Spec	cial Education All	owable Co	st Payments				
	* a.	Instructional Bloc	k Grant En	titlement [IBG 1	rate X ANB]			9,016.15
	* b.	Related Services	Block Gran	t Entitlement [R	SBG rate X AN	B]		N/A
	c.	Reimbursement fo	or Dispropo	ortionate Costs (	See Final Page)			0.00
	* d.	Total Special Edu	cation Allo	wable Cost Pay	ment (District) [	5a + 5b + 5	5c]	9,016.15
	Pro	rated Cooperative	Cost Payr	nents (Member	rs of Cooperative	es Only)		
	* e.	Related Services	Block Gran	t Entitlement (P	aid Directly to C	Coop)		3,004.95

	unty: trict:	15 Flathead 0316 Creston Elem				
	Rec	quired Local Match				
		District's Required Match for IBG [5a X 0.33]			2,975.33	
		District's Required Match for RSBG [5b X 0.33]			N/A	
		) District's RSBG Match to be Paid by District to Coope			991.63	
	* f(iv) Total Required Local Match To Avoid Reversions  [5f(i) + 5f(ii) + 5f(iii)]					
	Mi	nimum Special Education Budget To Avoid Reversion			3,966.96	
	* g.	Minimum Special Education Budget to Avoid Reversi [5a + 5b + 5f(iv)]	ons		12,983.11	
6.	FL	EXIBILITY FUNDING (ESTIMATED):				
		e: Statewide appropriation, school count, and large school cou	int are subject to	change through Octo	ber enrollment	
	FY	2005-2006 Appropriation (estimated)			0.00	
	Sta	tewide/District Data	Statewide	District		
	a.	5 Year Average ANB	0.0			
	b.	Prior Year ANB	0			
	c.	Estimated School Count	0			
	d.	Estimated Large School Count	0			
	FY	2005-2006 Payments (estimated)				
	e.	District Student Funding				
		[(40% statewide appropriation / statewide 5 year avera average] + [(20% statewide appropriation / statewide p district prior year ANB]				
	f.	District K12 Public School Funding				
		[(15% statewide appropriation / statewide school count school count]	t) x district			
	g.	District Large K12 Public School Funding				
		[(25% statewide appropriation / statewide large school large school count]	count) x distric	et		
	h.	Total Flex Fund Entitlement (estimated)			0.00	
7.	DE	BT SERVICES FUND AND COUNTY RETIREMEN	NT FUND GT	B:		
			Elementary	<b>High School</b>		
	Cor	unty				
	a.	Tax Year 2004 County Taxable Value15				
	b.	FY 2004-05 County ANB (Budgeted)	8,469	4,385		
	c.	County Retirement Mill Value per ANB	18.55	35.82		
		trict	1.700 (20.00	27/1		
	d.		1,730,630.00	N/A		
	e.	FY 2004-05 District ANB (Budgeted)	76	N/A		
	f.	District Debt Service Mill Value Per ANB	22.77	N/A		

21.59

24.98

42.86

49.59

Statewide

g.

Statewide Retirement Mill Value per ANB

Facility Guaranteed Mill Value per ANB

<sup>\*\*</sup> Also for bond limitation per 20-9-406, MCA.

County: 15 Flathead
District: 0316 Creston Elem

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	163,864,956.46 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.71 N/A

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary	High School
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	114,952.69	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	5,254.94	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	2,249,084.76	N/A
	(e)	District taxable valuation (Tax Year 2004)***	1,730,630.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	518.00	N/A

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	14,812.74	0.00	0.00
b.	FY2003-2004 amount to avoid reversion	12,895.07	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	0.00	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



## 2005 Legislative Revision:

County: 15 Flathead

District: 0317 Cayuse Prairie Elem

			J	FY 2005-200	6		3 Year Avg Al	NB
1.	CE	RTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	dget Ur	nit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	CAY	USE PRAIRIE K-	120	13,989.75	522,492.00	129	14,800.75	561,562.80
M1	CAY	USE PRAIRIE 7-8	53	69,834.63	295,263.00	47	60,823.71	261,907.50
2.	* DIR	RECT STATE AID						403,005.98
3.	FY2	2006 BUDGET LIN	MITS					
	* a.	Required % of Sp	ecial Ed Fu	ınding in Maxin	num [MCA 20-9	-306(8)]		100%
	* b.	BASE Budget						782,797.55
	* c.	Maximum Budget	Limit					992,912.79
	* d.	Highest Budget W						
		excluding tuition,						941,397.55
	* e.	Highest Budget W						992,912.79
	* f.	Highest Voted An	nount (3e-3	3d)				51,515.24
4.	PRI	OR YEAR INFOR	RMATION	FOR BUDGE	TING:			
	* a.	FY 2004-2005 BA	ASE Budge	t				702,169.02
	* b.	FY 2004-2005 Ma	aximum Bu	ıdget				891,268.06
	* c.	FY 2004-2005 AN	NB					170
	* d.	FY 2004-2005 Ac	lopted Gen	eral Fund Budge	et			860,769.02
	* e.	FY 2004-2005 Ov	er-BASE l	Levy As Submit	ted On Budget _			158,600.00
	* f.	FY 2004-2005 Eq	ualization	Status			Equ	alized EQ
5.	SPE	ECIAL EDUCATION	ON FUND	ING (FY2005-2	2006):			
		TE: Block Grant Eligil ling listed. Block Gra						eeive the
	Blo	ck Grant Eligibility	y Status?					Yes
	Blo	ck Grant Rates						
	Inst	ructional Block Gra	nt Rate [IB	G] per ANB				138.71
	Rela	ated Services Block	Grant Rate	e [RSBG] per A	NB			46.23
	Thre	eshold to Determine	Dispropor	tionate Costs				1.314737924
	Spe	cial Education Allo	owable Co	st Payments				
	* a.	Instructional Bloc	k Grant En	titlement [IBG 1	ate X ANB]			23,996.83
	* b.	Related Services 1	Block Gran	t Entitlement [R	SBG rate X AN	B]		N/A
	c.	Reimbursement fo	or Dispropo	ortionate Costs (	See Final Page)			17,670.98
	* d.	Total Special Edu	cation Allo	wable Cost Pay	ment (District) [	5a + 5b + 3	5c]	41,667.81
	Pro	rated Cooperative	Cost Payr	nents (Member	rs of Cooperative	es Only)		
	* e.	Related Services I	Block Gran	t Entitlement (P	aid Directly to C	Coop)		7,997.79

Dis	trict:	0317 Cayuse Prairie Elem			
	Rec	quired Local Match			
		District's Required Match for IBG [5a X 0.33]			7,918.95
		District's Required Match for RSBG [5b X 0.33]			N/A
	* f(iii	) District's RSBG Match to be Paid by District to Cooperat	tive [5e X 0	.33]	2,639.27
	* f(iv	) Total Required Local Match To Avoid Reversions			
		[5f(i) + 5f(ii) + 5f(iii)]			10,558.22
	Mi	nimum Special Education Budget To Avoid Reversions			
	* g.	Minimum Special Education Budget to Avoid Reversions			24 555 05
		[5a + 5b + 5f(iv)]			34,555.05
6.		EXIBILITY FUNDING (ESTIMATED):	1	1 1 10 1	
	Not cou	<ul> <li>e: Statewide appropriation, school count, and large school count and</li> </ul>	are subject to	change through Octo	ber enrollment
	FY	2005-2006 Appropriation (estimated)			0.00
			Statewide	District	
	a.	5 Year Average ANB	0.0		
	b.	Prior Year ANB	0		
	c.	Estimated School Count	0		
	d.	Estimated Large School Count	0		
	FY	2005-2006 Payments (estimated)			
	e.	District Student Funding			
		[(40% statewide appropriation / statewide 5 year average)			
		average] + [(20% statewide appropriation / statewide prior	or year ANB	) x	
	£	district prior year ANB]			
	f.	District K12 Public School Funding [(15% statewide appropriation / statewide school count) x	district		
		school count]	district		
	g.	District Large K12 Public School Funding			
		[(25% statewide appropriation / statewide large school co	unt) x distri	ct	
		large school count]			
	h.	Total Flex Fund Entitlement (estimated)			0.00
7.	DE	BT SERVICES FUND AND COUNTY RETIREMENT	FUND GT	В:	
	~		lementary	High School	
		unty	202 0 60 00	155 000 000 00	
	a. 1-	Tax Year 2004 County Taxable Value		157,083,968.00	
	b.	FY 2004-05 County ANB (Budgeted)  County Retirement Mill Value per ANB	8,469 18.55	4,385 35.82	
	c.	•	10.33	33.62	
		trict Tay Year 2004 District Tayabla Value	520 027 00	NT/A	
	d.	Tax Year 2004 District Taxable Value 3,5 FY 2004-05 District ANB (Budgeted)	520,027.00	N/A N/A	
	e. f.	District Debt Service Mill Value Per ANB	20.71	N/A N/A	
	1.	District Debt Service with value rel AND	20.71	1 <b>V</b> / /A	

21.59

24.98

42.86

49.59

Statewide

g.

Statewide Retirement Mill Value per ANB .....

Facility Guaranteed Mill Value per ANB

<sup>\*\*</sup> Also for bond limitation per 20-9-406, MCA.

District: 0317 Cayuse Prairie Elem

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	163,864,956.46 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.71 N/A

II.	DIS	STRICT GTB SUBSIDY:	Elementary	High School
	(a)	Statewide GTB ratio (from c above)	18.71	N/A
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	284,112.36	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	18,752.58	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	5,666,603.03	N/A
	(e)	District taxable valuation (Tax Year 2004)***	3,520,027.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	2,147.00	N/A

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	86,909.90	0.00	0.00
b.	FY2003-2004 amount to avoid reversion	32,502.64	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	17,670.98	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



## 2005 Legislative Revision:

County: 15 Flathead

District: 0320 Helena Flats Elem

			U	FY 2005-200	16		3 Year Avg Al	NB	
1.	CEI	RTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB	
* Bu	dget Un	<u>iit</u>	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement	
E1	HELE	ENA FLATS K-6	152	16,422.75	661,336.80	151	15,409.00	657,001.00	
<b>M</b> 1	HELE	ENA FLATS 7-8	36	42,801.87	200,709.00	49	54,065.52	273,028.00	
2.	* DIR	ECT STATE AID	)					446,778.07	
3.	FY2	2006 BUDGET LI	MITS						
	* a.	Required % of Sp	ecial Ed Fu	ınding in Maxin	num [MCA 20-9	-306(8)]		75%	
	* b.	BASE Budget						848,279.02	
	* c.	Maximum Budge	t Limit					1,060,348.78	
	* d.	Highest Budget W							
		excluding tuition,						1,057,091.93	
	* e.	Highest Budget W						1,060,348.78	
	* f.	Highest Voted Ar	nount (3e-3	8d)				3,256.85	
4.		OR YEAR INFO	RMATION	FOR BUDGE	TING:				
	* a.	FY 2004-2005 BA	ASE Budge	t				835,251.65	
	* b.	FY 2004-2005 M	aximum Bu	ıdget				1,044,064.56	
	* c.			VB					
	* d.	FY 2004-2005 Ac	dopted Gen	eral Fund Budge	et			1,044,064.56	
	* e.	FY 2004-2005 Ov	ver-BASE I	Levy As Submit	ted On Budget <sub>-</sub>			208,812.91	
	* f.	FY 2004-2005 Ec	<sub>l</sub> ualization	Status			Equ	alized EQ	
5.		CIAL EDUCATION		,	*				
		E: Block Grant Eligi ing listed. Block Gra						eive the	
	Bloo	ck Grant Eligibilit	y Status?					Yes	
	Bloo	ck Grant Rates							
	Insti	ructional Block Gra	int Rate [IB	G] per ANB				138.71	
	Rela	ated Services Block	Grant Rate	e [RSBG] per A	NB			46.23	
	Thre	eshold to Determine	e Dispropor	tionate Costs				1.314737924	
	Spe	cial Education All	owable Co	st Payments					
	* a.	Instructional Bloc	k Grant En	titlement [IBG 1	rate X ANB]			26,077.48	
	* b.	Related Services	Block Gran	t Entitlement [R	SBG rate X AN	B]		8,691.24	
	c.	Reimbursement fo	or Dispropo	ortionate Costs (	See Final Page)			0.00	
	* d.	Total Special Edu	cation Allo	wable Cost Pay	ment (District) [	5a + 5b + 5	5c]	34,768.72	
	Pro	rated Cooperative	Cost Payr	nents (Member	rs of Cooperative	es Only)			
	* e.	Related Services	Block Gran	t Entitlement (P	aid Directly to C	Coop)		N/A	

Dis	trict:	0320 Helena Flats Elem			
	Re	quired Local Match			
	* f(i)	District's Required Match for IBG [5a X 0.33]			8,605.57
		) District's Required Match for RSBG [5b X 0.33]			2,868.11
	* f(ii	i) District's RSBG Match to be Paid by District to Cooperation	ive [5e X 0.	.33]	N/A
	* f(i	y) Total Required Local Match To Avoid Reversions			
		[5f(i) + 5f(ii) + 5f(iii)]			11,473.68
	Mi	nimum Special Education Budget To Avoid Reversions			
	* g.	Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]			46,242.40
6.	FL	EXIBILITY FUNDING (ESTIMATED):			
	No cou	te: Statewide appropriation, school count, and large school count aunt.	are subject to	change through Octol	per enrollment
	FY	(2005-2006 Appropriation (estimated)			0.00
	Sta	atewide/District Data	Statewide	District	
	a.	5 Year Average ANB	0.0		
	b.	Prior Year ANB	0		
	c.	Estimated School Count	0		
	d.	Estimated Large School Count	0		
	FY	22005-2006 Payments (estimated)			
	e.	District Student Funding			
		[(40% statewide appropriation / statewide 5 year average) average] + [(20% statewide appropriation / statewide prior district prior year ANB]			
	f.	District K12 Public School Funding			
		[(15% statewide appropriation / statewide school count) x school count]	district		
	g.	District Large K12 Public School Funding			
		[(25% statewide appropriation / statewide large school coularge school count]	unt) x distri	ct	
	h.	Total Flex Fund Entitlement (estimated)			0.00
7.	DI	EBT SERVICES FUND AND COUNTY RETIREMENT	FUND GT	В:	
			lementary	High School	
		unty			
	a.	Tax Year 2004 County Taxable Value		157,083,968.00	
	b.	FY 2004-05 County ANB (Budgeted)	8,469	4,385	
	c.	County Retirement Mill Value per ANB	18.55	35.82	
		strict	27 482 66	37/1	
	d.	Tax Year 2004 District Taxable Value 2,2	257,402.00	N/A	

208

10.76

21.59

24.98

N/A

N/A

42.86

49.59

e.

f.

g.

\*\*

Statewide

FY 2004-05 District ANB (Budgeted)

District Debt Service Mill Value Per ANB

Statewide Retirement Mill Value per ANB .....

Facility Guaranteed Mill Value per ANB

<sup>\*\*</sup> Also for bond limitation per 20-9-406, MCA.

District: 0320 Helena Flats Elem

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	163,864,956.46 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.71 N/A

II.	DIS	STRICT GTB SUBSIDY:	Elementary	High School
	(a)	Statewide GTB ratio (from c above)	18.71	N/A
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	346,343.66	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	14,381.95	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	6,749,176.16	N/A
	(e)	District taxable valuation (Tax Year 2004)***	2,237,402.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	4,512.00	N/A

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	57,348.31	0.00	0.00
b.	FY2003-2004 amount to avoid reversion	44,377.09	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	0.00	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



## 2005 Legislative Revision:

County: 15 Flathead District: 0323 Kila Elem

				FY 2005-200	6		3 Year Avg Al	NB
1.	CE	RTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	dget Ur	nit_	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	KILA	K-8	110	15,814.50	479,061.00	97	15,409.00	422,570.80
<b>M</b> 1	KILA	7-8	31	49,560.06	172,871.50	30	54,065.52	167,302.50
2.	* DIR	RECT STATE AID	)					320,636.26
3.	FY2	2006 BUDGET LI	MITS					
	* a.	Required % of Sp	ecial Ed Fu	ınding in Maxim	num [MCA 20-9	-306(8)]		75%
	* b.	BASE Budget						604,445.61
	* c.	Maximum Budget	t Limit					757,186.63
	* d.	Highest Budget W						<b>72</b> 0 <b>24</b> 0 <b>6</b> 0
	•	excluding tuition,						728,348.69
	* e.	Highest Budget W						757,186.63
	* f.	Highest Voted An						28,837.94
4.		OR YEAR INFOR						
	* a.	FY 2004-2005 BA	_					490,556.73
	* b.	FY 2004-2005 Ma		U				614,459.81
	* c.	FY 2004-2005 A						117
	* d.	FY 2004-2005 Ac		Ū				614,459.81
	* e.	FY 2004-2005 Ov		•	•			123,903.08
	* f.	FY 2004-2005 Eq	ualization (	Status			Equ	alized EQ
5.		ECIAL EDUCATION		,	*			
		TE: Block Grant Eligiling listed. Block Gra						eive the
	Blo	ck Grant Eligibilit	y Status?					Yes
	Blo	ck Grant Rates						
	Inst	ructional Block Gra	nt Rate [IB	G] per ANB				138.71
	Rela	ated Services Block	Grant Rate	[RSBG] per Al	NB			46.23
	Thre	eshold to Determine	Dispropor	tionate Costs				1.314737924
	Spe	cial Education All	owable Co	st Payments				
	* a.	Instructional Bloc	k Grant En	titlement [IBG r	ate X ANB]			19,558.11
	* b.	Related Services l	Block Gran	t Entitlement [R	SBG rate X AN	B]		N/A
	c.	Reimbursement fo	or Dispropo	ortionate Costs (	See Final Page)			436.60
	* d.	Total Special Edu	cation Allo	wable Cost Pay	ment (District) [	5a + 5b + 5	5c]	19,994.71
	Pro	rated Cooperative	Cost Payn	nents (Member	s of Cooperative	es Only)		
	* e.	Related Services l	Block Gran	t Entitlement (P	aid Directly to C	Coop)		6,518.43

	ounty: strict:	0323 Kila Elem						
1		uired Local Match						
		District's Required Match for IBG [5a X 0.33]			6,454.18			
		District's Required Match for RSBG [5b X 0.33]			N/A			
		) District's RSBG Match to be Paid by District to Coo			2,151.08			
		) Total Required Local Match To Avoid Reversions		,	,			
		[5f(i) + 5f(ii) + 5f(iii)]			8,605.26			
	Miı	nimum Special Education Budget To Avoid Reversi	ons					
	* g.	Minimum Special Education Budget to Avoid Rever [5a + 5b + 5f(iv)]			28,163.37			
6.	FL	EXIBILITY FUNDING (ESTIMATED):						
	Note cour	e: Statewide appropriation, school count, and large school cont.	ount are subject to	change through Octo	ber enrollment			
	FY	2005-2006 Appropriation (estimated)			0.00			
	Sta	tewide/District Data	Statewide	District				
	a.	5 Year Average ANB						
	b.	Prior Year ANB						
	c.	Estimated School Count						
	d.	Estimated Large School Count	_ 0					
	FY	2005-2006 Payments (estimated)						
	e.	District Student Funding						
		[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]						
	f.	• •						
		[(15% statewide appropriation / statewide school couschool count]	int) x district					
	g.	District Large K12 Public School Funding						
		[(25% statewide appropriation / statewide large school count]	ol count) x distri	ct				
	h.	Total Flex Fund Entitlement (estimated)			0.00			
7.	DE	BT SERVICES FUND AND COUNTY RETIREM	ENT FUND GT	В:				
	Con		Elementary	High School				
	a.	Inty Tax Year 2004 County Taxable Value	157 083 068 00	157 082 068 00				
	а. b.	FY 2004-05 County ANB (Budgeted)		4,385				
	c.	County Retirement Mill Value per ANB	, and the second second	35.82				
		trict	10.00	55.52				
	d.	Tax Year 2004 District Taxable Value	2,084,873.00	N/A				
	e.	FY 2004-05 District ANB (Budgeted)		N/A				
	f.	District Debt Service Mill Value Per ANB	17.82	N/A				
		tewide						
	** g.	Statewide Retirement Mill Value per ANB	21.59	42.86				
	h.	Facility Guaranteed Mill Value per ANB		49.59				
		,	, 0					

 $<sup>\</sup>ast\ast$  Also for bond limitation per 20-9-406, MCA.

**County:** 

15 Flathead

County: 15 Flathead District: 0323 Kila Elem

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	163,864,956.46 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.71 N/A

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.71	High School N/A
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	204,589.67	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	9,129.42	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	3,998,684.17	N/A
	(e)	District taxable valuation (Tax Year 2004)***	2,084,873.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	1,914.00	N/A

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	29,192.73	0.00	0.00
b.	FY2003-2004 amount to avoid reversion	21,374.02	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	436.60	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



## 2005 Legislative Revision:

County: 15 Flathead

**District: 0324 Smith Valley Elem** 

			J	FY 2005-200	6		3 Year Avg Al	NB
1.	CEI	RTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	dget Un	it	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	SMIT	H VALLEY K-6	140	15,814.50	609,294.00	135	16,422.75	587,601.00
<b>M</b> 1	SMIT	H VALLEY 7-8	39	49,560.06	217,405.50	32	42,801.87	178,440.00
2.	* DIR	RECT STATE AID	)					398,757.11
3.	FY2	2006 BUDGET LI	MITS					
	* a.	Required % of Sp	ecial Ed Fu	ınding in Maxin	num [MCA 20-9	-306(8)]		78%
	* b.	BASE Budget						764,501.09
	* c.	Maximum Budge	t Limit					958,961.95
	* d.	Highest Budget V						077 040 40
		excluding tuition,						877,019.13
	* e.	Highest Budget V						958,961.95
	* f.	Highest Voted Ar						81,942.82
4.		OR YEAR INFO						
	* a.	FY 2004-2005 B						684,334.15
	* b.	FY 2004-2005 M		C				867,585.51
	* c.	FY 2004-2005 Al						173
	* d.	FY 2004-2005 Ac	-	•				796,852.19
	* e.	FY 2004-2005 O		•	•			112,518.04
	* f.	FY 2004-2005 Ec	ualization	Status			Equ	alized EQ
5.		CIAL EDUCATION		,	*			
		E: Block Grant Eligi ing listed. Block Gra						eeive the
	Bloo	ek Grant Eligibilit	y Status?					Yes
		ck Grant Rates						
	Insti	ructional Block Gra	int Rate [IB	G] per ANB				138.71
		ated Services Block						46.23
	Thre	eshold to Determine	e Dispropor	tionate Costs				1.314737924
	Spe	cial Education All	owable Co	st Payments				
	* a.	Instructional Bloc	k Grant En	titlement [IBG 1	ate X ANB]			24,829.09
	* b.	Related Services	Block Gran	t Entitlement [R	SBG rate X AN	B]		N/A
	c.	Reimbursement fo	or Dispropo	ortionate Costs (	See Final Page)			9,122.18
	* d.	Total Special Edu	cation Allo	wable Cost Pay	ment (District) [	5a + 5b + 5	5c]	33,951.27
	Pro	rated Cooperative	Cost Payr	nents (Member	rs of Cooperative	es Only)		
	* e.	Related Services	Block Gran	t Entitlement (P	aid Directly to C	Coop)		8,275.17

**District: 0324 Smith Valley Elem** 

*		District's Required Match for IBG [5a X 0.33]  District's Required Match for RSBG [5b X 0.33]	8,193.60 N/A
*	f(iii)	District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	2,730.81
*	f(iv)	Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	10,924.41
	Min	imum Special Education Budget To Avoid Reversions	
*	g.	Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	35,753.50

#### **6.** FLEXIBILITY FUNDING (ESTIMATED):

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

#### FY2005-2006 Appropriation (estimated) 0.00

Sta	tewide/District Data	Statewide	Distric
a.	5 Year Average ANB	0.0	
b.	Prior Year ANB	0	
c.	Estimated School Count	0	
d.	Estimated Large School Count	0	

#### FY2005-2006 Payments (estimated)

e. District Student Funding

[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]

f. District K12 Public School Funding

[(15% statewide appropriation / statewide school count) x district school count]

g. District Large K12 Public School Funding

[(25% statewide appropriation / statewide large school count) x district large school count]

h. Total Flex Fund Entitlement (estimated) 0.00

#### 7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

		Elementary	High School
C	ounty		
a.	Tax Year 2004 County Taxable Value1	57,083,968.00	157,083,968.00
b.	FY 2004-05 County ANB (Budgeted)	8,469	4,385
c.	County Retirement Mill Value per ANB	18.55	35.82
D	istrict		
d.	Tax Year 2004 District Taxable Value	1,755,849.00	N/A
e.	FY 2004-05 District ANB (Budgeted)	173	N/A
f.	District Debt Service Mill Value Per ANB	10.15	N/A
St	tatewide		
∗ g.	Statewide Retirement Mill Value per ANB	21.59	42.86
h.	Facility Guaranteed Mill Value per ANB	24.98	49.59

<sup>\*\*</sup> Also for bond limitation per 20-9-406, MCA.

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District: 0324 Smith Valley Elem

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO: (a) Statewide taxable valuation (Tax Year 2004)***	<b>Elementary I</b> 1,752,163,083.00 1,7	<b>High School</b> 52,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost		
	payment (including prorated coop costs)	163,864,956.46	N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.71	N/A

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.71	High School N/A
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	279,812.14	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	16,478.38	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	5,543,595.63	N/A
	(e)	District taxable valuation (Tax Year 2004)***	1,755,849.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	3,788.00	N/A

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	57,177.22	0.00	0.00
b.	FY2003-2004 amount to avoid reversion	26,143.43	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	9,122.18	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



# 2005 Legislative Revision:

County: 15 Flathead

District: 0325 Pleasant Valley Elem

			FY 2005-200	16		3 Year Avg Al	NB
1.	CERTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bı	udget Unit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	PLEASANT VALLEY	7	20,275.00	30,557.80	6	20,275.00	26,193.00
2.	* DIRECT STATE AII	<b>)</b>					22,722.26
3.	FY2006 BUDGET LI	MITS					
	* a. Required % of Sp	pecial Ed Fu	nding in Maxin	num [MCA 20-9	-306(8)]		75%
	* b. BASE Budget						42,155.04
	* c. Maximum Budge	et Limit					52,774.71
	* d. Highest Budget V						
	excluding tuition						49,593.40
	* e. Highest Budget V						52,774.71
	* f. Highest Voted A	mount (3e-3	d)				3,181.31
4.	PRIOR YEAR INFO						
	* a. FY 2004-2005 B	ASE Budge	t				29,580.62
	* b. FY 2004-2005 M	Iaximum Bu	dget				37,018.98
	* c. FY 2004-2005 A						4
	* d. FY 2004-2005 A	-	_				37,018.98
	* e. FY 2004-2005 O	ver-BASE I	evy As Submit	ted On Budget <sub>-</sub>			7,438.36
	* f. FY 2004-2005 E	qualization	Status			Equ	ialized EQ
5.	SPECIAL EDUCATI	ON FUND	ING (FY2005-2	2006):			
	NOTE: Block Grant Eligi funding listed. Block Gra						ceive the
	Block Grant Eligibilit	ty Status?					Yes
	<b>Block Grant Rates</b>						
	Instructional Block Gra	ant Rate [IB	G] per ANB				138.71
	Related Services Block	Grant Rate	[RSBG] per A	NB			46.23
	Threshold to Determin	e Dispropor	tionate Costs				1.314737924
	Special Education All	lowable Co	st Payments				
	* a. Instructional Bloo	ck Grant En	titlement [IBG 1	rate X ANB]			970.97
	* b. Related Services	Block Gran	t Entitlement [R	SBG rate X AN	B]		N/A
	c. Reimbursement f	or Dispropo	rtionate Costs (	See Final Page)			0.00
	* d. Total Special Edu	ucation Allo	wable Cost Pay	ment (District) [	5a + 5b + 3	5c]	970.97
	<b>Prorated Cooperative</b>	e Cost Payn	nents (Member	rs of Cooperative	es Only)		
	* e. Related Services	Block Gran	t Entitlement (P	aid Directly to C	Coop)		323.61

#### District: 0325 Pleasant Valley Elem

DIS	strict:	0325 Pleasant Valley Elem							
	Re	equired Local Match							
	* f(i	). District's Required Match for IBG [5a X 0.33]			320.42				
	f(i	i) District's Required Match for RSBG [5b X 0.33]			N/A				
	* f(i	ii) District's RSBG Match to be Paid by District to Cooper	rative [5e X 0	.33]	106.79				
	* f(i	v) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]			427.21				
	М	inimum Special Education Budget To Avoid Reversion	s						
	* g.	Minimum Special Education Budget to Avoid Reversion							
	8	[5a + 5b + 5f(iv)]			1,398.18				
6.	FI	EXIBILITY FUNDING (ESTIMATED):							
		te: Statewide appropriation, school count, and large school count.	nt are subject to	change through Octob	er enrollment				
	FY	(2005-2006 Appropriation (estimated)			0.00				
	St	atewide/District Data	Statewide	District					
	a.	5 Year Average ANB	0.0						
	b.	Prior Year ANB	0						
	c.	Estimated School Count	0						
	d.	Estimated Large School Count	0						
	FY	(2005-2006 Payments (estimated)							
	e.	District Student Funding							
		[(40% statewide appropriation / statewide 5 year average average] + [(20% statewide appropriation / statewide predistrict prior year ANB]							
	f.	District K12 Public School Funding							
		[(15% statewide appropriation / statewide school count) x district school count]							
	g.	District Large K12 Public School Funding							
		[(25% statewide appropriation / statewide large school clarge school count]	count) x distri	ct					
	h.	Total Flex Fund Entitlement (estimated)			0.00				
7.	Dl	EBT SERVICES FUND AND COUNTY RETIREMEN	T FUND GT	В:					
			Elementary	<b>High School</b>					
	Co	ounty							
	a.	Tax Year 2004 County Taxable Value15'	7,083,968.00	157,083,968.00					
	b.	FY 2004-05 County ANB (Budgeted)	8,469	4,385					
	c.	County Retirement Mill Value per ANB	18.55	35.82					
	Di	strict							
	d.	Tax Year 2004 District Taxable Value	403,429.00	N/A					
	e.	FY 2004-05 District ANB (Budgeted)	4	N/A					
	f.	District Debt Service Mill Value Per ANB	100.86	N/A					
	St	atewide							

21.59

24.98

-----

42.86

49.59

\*\* g.

h.

Statewide Retirement Mill Value per ANB .....

Facility Guaranteed Mill Value per ANB

 $<sup>\</sup>ensuremath{^{**}}$  Also for bond limitation per 20-9-406, MCA.

District: 0325 Pleasant Valley Elem

#### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.		ATEWIDE GTB RATIO: Statewide taxable valuation (Tax Year 2004)***	<b>Elementary</b> 1,752,163,083.00	<b>High School</b> 1,752,163,083.00
	(b)	2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost		
		payment (including prorated coop costs)	163,864,956.46	N/A
	(c)	GTB ratio: [(a) divided by (b)] x 175%	18.71	N/A

II.	DIS	STRICT GTB SUBSIDY:	Elementary	High School
	(a)	Statewide GTB ratio (from c above)	18.71	N/A
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	12,701.58	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	276.58	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	242,821.37	N/A
	(e)	District taxable valuation (Tax Year 2004)***	403,429.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	883.23	0.00	0.00
b.	FY2003-2004 amount to avoid reversion	883.23	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	0.00	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



# 2005 Legislative Revision:

County: 15 Flathead

**District: 0327 Somers Elem** 

WIII C	oc refrect	ca on the 1-1 2000 m	iai budget io					
1	CEI			FY 2005-200	16		3 Year Avg Al	NB
1. * Bu	dget Un	RTIFIED ANB	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1		ERS K-6	394	15,409.00	1,704,719.80	386	15,206.25	1,670,415.00
M1		ERS 7-8	123	54,065.52	683,080.50	127	56,318.25	705,167.50
				,				
2.	* DIR	ECT STATE AID	)					1,098,401.84
3.		2006 BUDGET LI						
	* a.	Required % of Sp		Č	-	` / -		75%
	* b.	BASE Budget						2,075,778.52
	* c.	Maximum Budge						2,600,698.38
	* d.	Highest Budget V excluding tuition,			overPASE reve	nuos		2,269,712.05
	* e.	Highest Budget V						2,600,698.38
	* f.	Highest Voted Ar						330,986.33
4.		OR YEAR INFO	,	ŕ				330,700.23
4.	* a.	FY 2004-2005 B						1,910,271.47
	* b.	FY 2004-2005 M	_					2,393,294.60
	* c.	FY 2004-2005 A		· ·				505
	* d.	FY 2004-2005 Ac						2,104,205.00
	* e.	FY 2004-2005 O	•	Č				193,933.53
	* f.	FY 2004-2005 Ed		•	•			alized EQ
5.	SPE	CIAL EDUCATI	•				1	
٥.		E: Block Grant Eligi		,	*	you are qua	alified and will rec	ceive the
		ing listed. Block Gra						
	Bloo	ek Grant Eligibilit	y Status?					Yes
	Bloc	ck Grant Rates						
	Insti	ructional Block Gra	ant Rate [IB	G] per ANB				138.71
	Rela	ted Services Block	Grant Rate	e [RSBG] per A	NB			46.23
	Thre	eshold to Determine	e Dispropor	tionate Costs				1.314737924
	Spe	cial Education All	owable Co	st Payments				
	* a.	Instructional Bloc	ck Grant En	titlement [IBG 1	rate X ANB]			71,713.07
	* b.	Related Services	Block Gran	t Entitlement [R	SBG rate X AN	B]		N/A
	c.	Reimbursement fo	or Dispropo	ortionate Costs (	See Final Page)			0.00
	* d.	Total Special Edu	ication Allo	wable Cost Pay	ment (District) [	5a + 5b + 5	5c]	71,713.07
	Pro	rated Cooperative	Cost Payr	nents (Member	rs of Cooperative	es Only)		
	* e.	Related Services	Block Gran	t Entitlement (P	aid Directly to C	Coop)		23,900.91

Cou	unty:	15 Flathead			
Dis	trict:	0327 Somers Elem			
	Red	quired Local Match			
		District's Required Match for IBG [5a X 0.33]			23,665.31
		District's Required Match for RSBG [5b X 0.33]			N/A
		) District's RSBG Match to be Paid by District to Coop			7,887.30
		) Total Required Local Match To Avoid Reversions	L		,
	`	[5f(i) + 5f(ii) + 5f(iii)]			31,552.61
	Mi	nimum Special Education Budget To Avoid Reversio	ons		
	* g.	Minimum Special Education Budget to Avoid Revers	ions		
		[5a + 5b + 5f(iv)]			103,265.68
6.	FL	EXIBILITY FUNDING (ESTIMATED):			
		e: Statewide appropriation, school count, and large school co	unt are subject to	change through Octo	ober enrollment
	cou				
	FY	2005-2006 Appropriation (estimated)			0.00
	Sta	tewide/District Data	Statewide	District	
	a.	5 Year Average ANB			
	b.	Prior Year ANB			
	c.	Estimated School Count			
	d.	Estimated Large School Count	0		
	FY	2005-2006 Payments (estimated)			
	e.	District Student Funding			
		[(40% statewide appropriation / statewide 5 year avera			
		average] + [(20% statewide appropriation / statewide district prior year ANB]	prior year ANB		
	f.	District K12 Public School Funding			
		[(15% statewide appropriation / statewide school cour	nt) x district		
		school count]	,		
	g.	District Large K12 Public School Funding			
		[(25% statewide appropriation / statewide large schoo	l count) x distri	ct	
	h.	large school count] Total Flex Fund Entitlement (estimated)			
		·			0.00
7.	DE	BT SERVICES FUND AND COUNTY RETIREME			
	Co	unty	Elementary	High School	
	a.	Tax Year 2004 County Taxable Value1	57 083 968 00	157,083,968.00	
	b.	FY 2004-05 County ANB (Budgeted)	8,469	4,385	
	c.	County Retirement Mill Value per ANB	18.55	35.82	
		trict			
	d.	Tax Year 2004 District Taxable Value	12 440 175 00	N/A	
	e.	FY 2004-05 District ANB (Budgeted)	505	N/A	
	f.	District Debt Service Mill Value Per ANB	24.63	N/A	
		tewide		<b>.</b>	
	** g.	Statewide Retirement Mill Value per ANB	21.59	42.86	
	ь ь	Engility Guaranteed Mill Value per AND	24.09	40.50	

24.98

49.59

h.

Facility Guaranteed Mill Value per ANB

<sup>\*\*</sup> Also for bond limitation per 20-9-406, MCA.

County: 15 Flathead
District: 0327 Somers Elem

#### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:  (a) Statewide taxable valuation (Tax Year 2004)***	<b>Elementary High School</b> 1,752,163,083.00 1,752,163,083.00
	<ul> <li>(a) Statewide taxable valuation (Tax Year 2004)****</li> <li>(b) 2004-05 Statewide GTB subsidized budget area:         <ul> <li>35.3% of the Basic Entitlement + 35.3% of the Per-ANB</li> <li>Entitlement + 40% of special education allowable cost</li> </ul> </li> </ul>	1,732,103,083.00 1,732,103,083.00
	payment (including prorated coop costs)	163,864,956.46 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.71 N/A

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.71	High School N/A
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	798,609.77	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	34,917.72	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	15,595,299.34	N/A
	(e)	District taxable valuation (Tax Year 2004)***	12,440,175.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	3,155.00	N/A

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	117,743.77	0.00	0.00
b.	FY2003-2004 amount to avoid reversion	91,148.72	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	0.00	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



# 2005 Legislative Revision:

County: 15 Flathead

District: 0330 Bigfork Elem

				FY 2005-200	6		3 Year Avg Al	NB
1.	CEI	RTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	dget Un	nit_	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	BIGF	ORK K-6	329	13,787.00	1,425,622.80	330	13,989.75	1,429,923.00
M1	BIGF	ORK 7-8	158	72,087.36	876,070.50	146	69,834.63	809,971.50
2.	* DIR	RECT STATE AID	)					1,067,242.74
3.	FY2	2006 BUDGET LI	MITS					
	* a.	Required % of Sp	ecial Ed Fu	nding in Maxin	num [MCA 20-9	-306(8)]		75%
	* b.	BASE Budget						2,036,146.22
	* c.	Maximum Budget	t Limit					2,545,182.78
	* d.	Highest Budget W						
		excluding tuition,						2,490,742.48
	* e.	Highest Budget W						2,545,182.78
	* f.	Highest Voted Ar	nount (3e-3	d)				54,440.30
4.		OR YEAR INFO	RMATION	FOR BUDGE	TING:			
	* a.	FY 2004-2005 BA	_					1,818,386.74
	* b.	FY 2004-2005 M		· ·				2,272,983.43
	* c.	FY 2004-2005 A						466
	* d.	FY 2004-2005 Ac	dopted Gen	eral Fund Budge	et			2,272,983.00
	* e.	FY 2004-2005 Ov	ver-BASE I	evy As Submit	ted On Budget <sub>-</sub>			454,596.26
	* f.	FY 2004-2005 Eq	ualization S	Status			Equ	nalized EQ
5.		CIAL EDUCATION		,	*			
		TE: Block Grant Eligi ing listed. Block Gra						eeive the
	Bloo	ck Grant Eligibilit	y Status?					Yes
		ck Grant Rates						
	Insti	ructional Block Gra	nt Rate [IB	G] per ANB				138.71
	Rela	ated Services Block	Grant Rate	[RSBG] per A	NB			46.23
	Thre	eshold to Determine	e Dispropor	tionate Costs				1.314737924
	Spe	cial Education All	owable Cos	st Payments				
	* a.	Instructional Bloc	k Grant En	titlement [IBG 1	ate X ANB]			67,551.77
	* b.	Related Services	Block Gran	t Entitlement [R	SBG rate X AN	B]		22,514.01
	c.	Reimbursement fo	or Dispropo	rtionate Costs (	See Final Page)			0.00
	* d.	Total Special Edu	cation Allo	wable Cost Pay	ment (District) [	5a + 5b + 5	5c]	90,065.78
	Pro	rated Cooperative	Cost Payn	nents (Member	rs of Cooperative	es Only)		
	* e.	Related Services	Block Gran	t Entitlement (P	aid Directly to C	Coop)		N/A

	inty:	15 Flathead 0330 Bigfork Elem			
	* f(i).  f(ii)  * f(iii)	puired Local Match  District's Required Match for IBG [5a X 0.33]  District's Required Match for RSBG [5b X 0.33]  District's RSBG Match to be Paid by District to Coo  Total Required Local Match To Avoid Reversions	operative [5e X 0.	33]	22,292.08 7,429.62 N/A
	Mi	[5f(i) + 5f(ii) + 5f(iii)]			29,721.70
	* g.	Minimum Special Education Budget to Avoid Rever [5a + 5b + 5f(iv)]	rsions		119,787.48
6.		EXIBILITY FUNDING (ESTIMATED): e: Statewide appropriation, school count, and large school ont.	count are subject to	change through Octo	ber enrollment
	FY	2005-2006 Appropriation (estimated)			0.00
	Sta a. b. c. d.	tewide/District Data 5 Year Average ANB Prior Year ANB Estimated School Count Estimated Large School Count	0 0	District	
	EV	2005-2006 Payments (estimated)			
	f. g.	District Student Funding [(40% statewide appropriation / statewide 5 year average] + [(20% statewide appropriation / statewide district prior year ANB] District K12 Public School Funding [(15% statewide appropriation / statewide school conschool count] District Large K12 Public School Funding [(25% statewide appropriation / statewide large school count]	e prior year ANB unt) x district ool count) x distric	) x 	0.00
7.	DE	BT SERVICES FUND AND COUNTY RETIREM	ENT FUND GT	В:	
	Cor a.	unty  Tax Year 2004 County Taxable Value	<b>Elementary</b> 157.083.968.00	High School 157,083,968.00	
	b.	FY 2004-05 County ANB (Budgeted)	0.450	4,385	
	c.	County Retirement Mill Value per ANB	•	35.82	
	Dis	trict			
	d.	Tax Year 2004 District Taxable Value	19,173,490.00	N/A	
	e.	FY 2004-05 District ANB (Budgeted)	466	N/A	
	f.	District Debt Service Mill Value Per ANB	41.14	N/A	
	Sta	tewide			
:	** g.	Statewide Retirement Mill Value per ANB	21.59	42.86	
	1.	Espilite Communication Mill Value was AND	24.09	40.50	

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24.98

49.59

h.

Facility Guaranteed Mill Value per ANB

 $<sup>\</sup>ast\ast$  Also for bond limitation per 20-9-406, MCA.

County: 15 Flathead District: 0330 Bigfork Elem

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	163,864,956.46 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.71 N/A

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.71	High School N/A
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	752,601.68	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	32,221.10	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	14,684,034.21	N/A
	(e)	District taxable valuation (Tax Year 2004)***	19,173,490.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	134,500.98	0.00	0.00
b.	FY2003-2004 amount to avoid reversion	102,893.96	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	0.00	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



# 2005 Legislative Revision:

County: 15 Flathead District: 0331 Bigfork H S

WIII	je reflect	ed on the F 1 2006 III	iai budget io	1111.				
1	1. CERTIFIED ANB		FY 2005-2006			3 Year Avg ANB		
1.				*Basic	*Per ANB		*Basic	*Per ANB
* Bu	dget Un	<u>it</u>	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
H1	BIGF	ORK HS 9-12	368	225,273.00	2,021,148.00	383	225,273.00	2,102,095.50
2.	* DIR	ECT STATE AID	)					1,040,333.72
3.	FY2	006 BUDGET LI	MITS					
	* a.	Required % of Sp	ecial Ed Fu	ınding in Maxin	num [MCA 20-9	-306(8)]		75%
	* b.	BASE Budget						1,957,175.89
	* c.	Maximum Budge	t Limit					2,446,469.86
	* d.	Highest Budget W						2 207 052 57
	* -	excluding tuition,						2,207,952.57
	* e. * f.	Highest World Ar						2,446,469.86
_		Highest Voted Ar	•	,				238,517.29
4.		OR YEAR INFO						1 050 150 00
	* a.	FY 2004-2005 BA	_					1,872,458.32
						2,340,572.90		
	* c. FY 2004-2005 ANB * d. FY 2004-2005 Adopted General Fund Budget					380		
	* d. * e.	FY 2004-2005 Ac FY 2004-2005 Ov	-	_				2,123,235.00 250,776.68
	* e. * f.	FY 2004-2005 Ec		•	_			alized EQ
_		•	•				Eqt	ianzea EQ
5.	NOT	CIAL EDUCATION E: Block Grant Eliging listed. Block Grant	blity Status	= "Yes" means OI	PI records indicate			ceive the
		ek Grant Eligibilit			-			Yes
	Bloc	ek Grant Rates						
		ructional Block Gra	nt Rate [IE	BG] per ANB				138.71
		ted Services Block						46.23
		eshold to Determine		1				1.314737924
	Spec	cial Education All	owable Co	st Payments				
	* a.	Instructional Bloc	ck Grant En	titlement [IBG 1	ate X ANB]			51,045.28
	* b.	Related Services	Block Gran	nt Entitlement [R	SBG rate X AN	B]		17,012.64
	c.	Reimbursement fo	or Dispropo	ortionate Costs (	See Final Page)			0.00
	* d.	Total Special Edu	ication Allo	owable Cost Pay	ment (District) [	5a + 5b + 5	5c]	68,057.92
	Pro	rated Cooperative	Cost Payr	ments (Member	rs of Cooperative	es Only)		
	* e.	Related Services	Block Gran	t Entitlement (P	aid Directly to C	Coop)		N/A

Co	unty:	15 Flathead			
Dis	trict: (	0331 Bigfork H S			
	Requ	ired Local Match			
	* f(i).	District's Required Match for IBG [5a X 0.33]			16,844.94
		District's Required Match for RSBG [5b X 0.33]			5,614.17
	* f(iii)	District's RSBG Match to be Paid by District to Co-	operative [5e X 0	.33]	N/A
	* f(iv)	Total Required Local Match To Avoid Reversions			
		[5f(i) + 5f(ii) + 5f(iii)]			22,459.11
		mum Special Education Budget To Avoid Revers			
	* g.	Minimum Special Education Budget to Avoid Rever [5a + 5b + 5f(iv)]			90,517.03
6.	FLE	XIBILITY FUNDING (ESTIMATED):			
	Note:	Statewide appropriation, school count, and large school	count are subject to	change through Octo	ber enrollment
	FY20	005-2006 Appropriation (estimated)			0.00
	State	wide/District Data	Statewide	District	
	a.	5 Year Average ANB	0.0		
	b.	Prior Year ANB	0		
	c.	Estimated School Count	0		
	d.	Estimated Large School Count	0		
	FY20	005-2006 Payments (estimated)			
	e.	District Student Funding			
		[(40% statewide appropriation / statewide 5 year avaverage] + [(20% statewide appropriation / statewide district prior year ANB]			
	f.	District K12 Public School Funding			
		[(15% statewide appropriation / statewide school coschool count]	ount) x district		
	g.	District Large K12 Public School Funding			
		[(25% statewide appropriation / statewide large scholarge school count]		ct	
	h.	Total Flex Fund Entitlement (estimated)			0.00
7.	DEB	T SERVICES FUND AND COUNTY RETIREM	IENT FUND GT	В:	
			Elementary	High School	
	Cour	•			
		Tax Year 2004 County Taxable Value			
		FY 2004-05 County ANB (Budgeted)		4,385	
	c.	County Retirement Mill Value per ANB	18.55	35.82	
	Distr		27/		
		Tax Year 2004 District Taxable Value		24,715,359.00	
		FY 2004-05 District ANB (Budgeted)		380	
	f.	District Debt Service Mill Value Per ANB	N/A	65.04	
	State		24 #2	42.00	
		Statewide Retirement Mill Value per ANB		42.86	
	h.	Facility Guaranteed Mill Value per ANB	24.98	49.59	

<sup>\*\*</sup> Also for bond limitation per 20-9-406, MCA.

County: 15 Flathead District: 0331 Bigfork H S

#### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:  (a) Statewide taxable valuation (Tax Year 2004)***	<b>Elementary High School</b> 1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	_,,,
	payment (including prorated coop costs)	N/A 107,450,132.42
	(c) GTB ratio: [(a) divided by (b)] x 175%	N/A 28.54

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary N/A	High School 28.54
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	785,644.21
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	N/A	26,274.72
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	N/A	23,172,166.26
	(e)	District taxable valuation (Tax Year 2004)***	N/A	24,715,359.00
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	0.00

## **Reimbursement For Disproportionate Costs**

		<u> </u>	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	0.00	86,839.68	0.00
b.	FY2003-2004 amount to avoid reversion	0.00	87,013.92	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	0.00	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



# 2005 Legislative Revision:

County: 15 Flathead

District: 0334 Whitefish Elem

				FY 2005-200	16		3 Year Avg Al	NB
1.	CEI	RTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	* Budget Unit		ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	WHI	ΓEFISH K-6	830	14,192.50	3,554,973.00	840	14,395.25	3,596,964.00
M1	WHI	ΓEFISH 7-8	349	67,581.90	1,918,453.00	345	65,329.17	1,896,810.00
2.	* DIR	RECT STATE AID	)					2,491,353.79
3.	FY2	2006 BUDGET LI	MITS					
	* a.	Required % of Sp	ecial Ed Fu	nding in Maxin	num [MCA 20-9	-306(8)]		92%
	* b.	BASE Budget						4,826,319.47
	* c.	Maximum Budget	t Limit					6,077,526.86
	* d.	Highest Budget W						
		excluding tuition,						5,984,578.09
	* e.	Highest Budget W						6,077,526.86
* f. Highest Voted Amount (3e-3d)					92,948.77			
4.		OR YEAR INFO	RMATION	FOR BUDGE	TING:			
	* a.	FY 2004-2005 BA	_					4,536,948.97
	* b.		ximum Budget				5,697,888.28	
	* c.			В				
	* d.		_	ted General Fund Budget				
	* e.	FY 2004-2005 Ov		•	•			1,158,258.62
	* f.	FY 2004-2005 Eq	ualization S	Status			Equ	alized EQ
5.		ECIAL EDUCATION		,	*			
		TE: Block Grant Eligiling listed. Block Gra						eeive the
	Bloc	ck Grant Eligibilit	y Status?					Yes
	Bloc	ck Grant Rates						
	Inst	ructional Block Gra	nt Rate [IB	G] per ANB				138.71
	Rela	ated Services Block	Grant Rate	[RSBG] per A	NB		46.2	
	Thre	eshold to Determine	Dispropor	tionate Costs				1.314737924
	Spe	cial Education All	owable Cos	st Payments				
	* a.	Instructional Bloc	k Grant En	titlement [IBG 1	rate X ANB]			163,539.09
	* b.	Related Services l	Block Gran	t Entitlement [R	SBG rate X AN	B]		54,505.17
	c.	Reimbursement fo	or Dispropo	rtionate Costs (	See Final Page)			44,470.55
	* d.	Total Special Edu	cation Allo	wable Cost Pay	ment (District) [	5a + 5b + 5	5c]	262,514.81
	Pro	rated Cooperative	Cost Payn	nents (Member	rs of Cooperative	es Only)		
	* e.	Related Services l	Block Gran	t Entitlement (P	aid Directly to C	Coop)		N/A

District: 0334 Whitefish Elem

	f(ii)	District's Required Match for IBG [5a X 0.33]  District's Required Match for RSBG [5b X 0.33]  District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	53,967.90 17,986.71 N/A
		Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	71,954.61
	Min	imum Special Education Budget To Avoid Reversions	
*	g.	Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	289,998.87

#### **6.** FLEXIBILITY FUNDING (ESTIMATED):

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

#### FY2005-2006 Appropriation (estimated) 0.00

Stat	ewide/District Data	Statewide	District
a.	5 Year Average ANB	0.0	
b.	Prior Year ANB	0	
c.	Estimated School Count	0	
d.	Estimated Large School Count	0	

#### FY2005-2006 Payments (estimated)

e. District Student Funding

[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]

f. District K12 Public School Funding

[(15% statewide appropriation / statewide school count) x district school count]

g. District Large K12 Public School Funding
[(25% statewide appropriation / statewide large school count) x district
large school count]

h. Total Flex Fund Entitlement (estimated) 0.00

#### 7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

		Elementary	High School
C	County		
a.	Tax Year 2004 County Taxable Value	57,083,968.00	157,083,968.00
b	. FY 2004-05 County ANB (Budgeted)	8,469	4,385
c.	County Retirement Mill Value per ANB	18.55	35.82
D	pistrict		
d	. Tax Year 2004 District Taxable Value	32,863,833.00	N/A
e.	FY 2004-05 District ANB (Budgeted)	1,194	N/A
f.	District Debt Service Mill Value Per ANB	27.52	N/A
S	tatewide		
k g	Statewide Retirement Mill Value per ANB	21.59	42.86
h.	. Facility Guaranteed Mill Value per ANB	24.98	49.59

 $<sup>\</sup>ast\ast$  Also for bond limitation per 20-9-406, MCA.

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District: 0334 Whitefish Elem

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	163,864,956.46 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.71 N/A

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.71	High School N/A
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	1,851,972.36	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	97,098.42	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	36,467,114.29	N/A
	(e)	District taxable valuation (Tax Year 2004)***	32,863,833.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	3,603.00	N/A

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	448,657.87	0.00	0.00
b.	FY2003-2004 amount to avoid reversion	256,691.07	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	44,470.55	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



# 2005 Legislative Revision:

County: 15 Flathead

District: 0335 Whitefish H S

			FY 2005-200	6		3 Year Avg Al	NB
1.	CERTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	dget Unit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
H1	WHITEFISH HS 9-12	756	225,273.00	4,078,809.00	724	225,273.00	3,911,953.00
2.	* DIRECT STATE AID	)					1,923,924.65
3.	FY2006 BUDGET LI	MITS					
	* a. Required % of Sp		•				75%
	* b. BASE Budget						3,639,006.10
	* c. Maximum Budge						4,548,757.62
	* d. Highest Budget V			D A CE			4,435,161.89
	excluding tuition, * e. Highest Budget V						4,548,757.62
	* f. Highest Voted Ar						113,595.73
4.	PRIOR YEAR INFO						113,373.73
4.	* a. FY 2004-2005 BA						3,264,336.81
	* b. FY 2004-2005 M	_					4,080,421.01
	* c. FY 2004-2005 Al		-				702
	* d. FY 2004-2005 Ac						4,060,492.60
	* e. FY 2004-2005 O	•	U				796,155.79
	* f. FY 2004-2005 Ed		•	Č			alized EQ
5.	SPECIAL EDUCATION	ON FUND	ING (FY2005-2	2006):			
	NOTE: Block Grant Eligi funding listed. Block Gra	blity Status	= "Yes" means OI	PI records indicate			eeive the
	Block Grant Eligibilit	y Status?_					Yes
	<b>Block Grant Rates</b>						
	Instructional Block Gra	ant Rate [IB	G] per ANB				138.71
	Related Services Block	Grant Rate	e [RSBG] per A	NB			46.23
	Threshold to Determine	e Dispropoi	tionate Costs				1.314737924
	Special Education All	owable Co	st Payments				
	* a. Instructional Bloc	ck Grant En	titlement [IBG 1	ate X ANB]			104,864.76
	* b. Related Services	Block Gran	t Entitlement [R	SBG rate X AN	B]		34,949.88
	c. Reimbursement fo	or Dispropo	ortionate Costs (	See Final Page)_			0.00
	* d. Total Special Edu	cation Allo	owable Cost Pay	ment (District) [	5a + 5b + 5	5c]	139,814.64
	<b>Prorated Cooperative</b>	-		•	• .		
	* e. Related Services	Block Gran	t Entitlement (P	aid Directly to C	Coop)		N/A

County:	15	Flathead
County:	13	riaultau

District: 0335 Whitefish H S

Req	uired	l L	oc	al	Matc	h	
0/1				_	_		

	req	un cu Bocui Mutch	
*	f(i).	District's Required Match for IBG [5a X 0.33]	34,605.37
	f(ii)	District's Required Match for RSBG [5b X 0.33]	11,533.46
*	f(iii)	District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	N/A
*	f(iv)	Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	46,138.83
	Min	imum Special Education Budget To Avoid Reversions	
*	g.	Minimum Special Education Budget to Avoid Reversions	
		[5a + 5b + 5f(iv)]	185,953.47

#### 6. FLEXIBILITY FUNDING (ESTIMATED):

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

#### 0.00 FY2005-2006 Appropriation (estimated)

Stat	ewide/District Data	Statewide	District
a.	5 Year Average ANB	0.0	
b.	Prior Year ANB	0	
c.	Estimated School Count	0	
d.	Estimated Large School Count	0	

#### FY2005-2006 Payments (estimated)

**District Student Funding** 

[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]

f. District K12 Public School Funding

> [(15% statewide appropriation / statewide school count) x district school count]

District Large K12 Public School Funding [(25% statewide appropriation / statewide large school count) x district large school count]

Total Flex Fund Entitlement (estimated) 0.00

#### 7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

		Elementary	High School
Co	unty		
a.	Tax Year 2004 County Taxable Value	157,083,968.00	157,083,968.00
b.	FY 2004-05 County ANB (Budgeted)	8,469	4,385
c.	County Retirement Mill Value per ANB	18.55	35.82
Dis	strict		
d.	Tax Year 2004 District Taxable Value	N/A	34,160,885.00
e.	FY 2004-05 District ANB (Budgeted)	N/A	702
f.	District Debt Service Mill Value Per ANB	N/A	48.66
Sta	tewide		
g.	Statewide Retirement Mill Value per ANB	21.59	42.86
h.	Facility Guaranteed Mill Value per ANB	24.98	49.59

<sup>\*\*</sup> Also for bond limitation per 20-9-406, MCA.

District: 0335 Whitefish H S

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO: (a) Statewide taxable valuation (Tax Year 2004)***	<b>Elementary High School</b> 1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	N/A 107,450,132.42
	(c) GTB ratio: [(a) divided by (b)] x 175%	N/A 28.54

II.	DIS (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary N/A	High School 28.54
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	1,365,426.06
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	N/A	48,539.09
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	N/A	40,354,565.38
	(e)	District taxable valuation (Tax Year 2004)***	N/A	34,160,885.00
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	6,194.00

## **Reimbursement For Disproportionate Costs**

		<u> </u>	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	0.00	176,458.24	0.00
b.	FY2003-2004 amount to avoid reversion	0.00	154,884.77	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	0.00	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



## 2005 Legislative Revision:

County: 15 Flathead

District: 0339 Evergreen Elem

			J	FY 2005-200	6		3 Year Avg Al	NB
1.	CE	RTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	dget Ur	nit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	EVE	RGREEN K-6	567	15,409.00	2,443,429.80	569	15,814.50	2,451,934.80
M1	EVE	RGREEN 7-8	178	54,065.52	986,075.50	157	49,560.06	870,565.00
2.	* DIR	RECT STATE AID	)					1,564,043.98
3.	FY2	2006 BUDGET LII	MITS					
	* a.	Required % of Sp	ecial Ed Fu	nding in Maxin	num [MCA 20-9	-306(8)]		100%
	* b.	BASE Budget						3,117,367.01
	* c.	Maximum Budge	t Limit					3,953,527.18
	* d.	Highest Budget W						
		excluding tuition,						3,853,765.41
	* e.	Highest Budget W						3,953,527.18
	* f. Highest Voted Amount (3e-3d)						99,761.77	
4.	PRI	OR YEAR INFO	RMATION	FOR BUDGE	TING:			
	* a.	FY 2004-2005 BA	ASE Budge	t				2,745,805.79
	* b. FY 2004-2005 Maximum Budget					3,482,204.19		
	* c.	FY 2004-2005 Al	NB					710
	* d.	FY 2004-2005 Ac	dopted Gen	eral Fund Budge	et			3,482,204.19
	* e.	FY 2004-2005 Ov	ver-BASE I	evy As Submitt	ted On Budget .			736,398.40
	* f.	FY 2004-2005 Eq	ualization (	Status			Equ	alized EQ
5.	SPE	CIAL EDUCATION	ON FUND	ING (FY2005-2	2006):			
		TE: Block Grant Eligi ing listed. Block Gra						eeive the
	Blo	ck Grant Eligibilit	y Status?					Yes
	Blo	ck Grant Rates						
	Inst	ructional Block Gra	int Rate [IB	G] per ANB				138.71
	Rela	ated Services Block	Grant Rate	[RSBG] per Al	NB			46.23
	Thre	eshold to Determine	e Dispropor	tionate Costs				1.314737924
	Spe	cial Education All	owable Cos	st Payments				
	* a.	Instructional Bloc	k Grant En	titlement [IBG 1	ate X ANB]			103,338.95
	* b.	Related Services	Block Gran	t Entitlement [R	SBG rate X AN	B]		34,441.35
	c.	Reimbursement fo	or Dispropo	rtionate Costs (	See Final Page)			89,493.38
	* d.	Total Special Edu	cation Allo	wable Cost Pay	ment (District) [	5a + 5b + 5	5c]	227,273.68
	Pro	rated Cooperative	Cost Payn	nents (Member	rs of Cooperative	es Only)		
	* e.	Related Services	Block Gran	t Entitlement (P	aid Directly to C	Coop)		N/A

<b>A</b>	1 =	T31 41 1
County:	15	<b>Flathead</b>

#### District: 0339 Evergreen Elem

Dis	strict:	0339 Evergreen Elem			
	Rec	quired Local Match			
	* f(i)	District's Required Match for IBG [5a X 0.33]			34,101.85
	f(ii)	District's Required Match for RSBG [5b X 0.33]			11,365.65
	* f(iii	District's RSBG Match to be Paid by District to Cooper	ative [5e X 0	.33]	N/A
	* f(iv	Total Required Local Match To Avoid Reversions			
		[5f(i) + 5f(ii) + 5f(iii)]			45,467.50
	Mi	nimum Special Education Budget To Avoid Reversions			
	* g.	Minimum Special Education Budget to Avoid Reversion [5a + 5b + 5f(iv)]			183,247.80
6.	FL	EXIBILITY FUNDING (ESTIMATED):			
	Not cou	e: Statewide appropriation, school count, and large school count.	t are subject to	change through Octo	ber enrollment
	FY	2005-2006 Appropriation (estimated)			0.00
	Sta	tewide/District Data	Statewide	District	
	a.	5 Year Average ANB	0.0		
	b.	Prior Year ANB	0		
	c.	Estimated School Count	0		
	d.	Estimated Large School Count	0		
	FY	2005-2006 Payments (estimated)			
	e.	District Student Funding			
		[(40% statewide appropriation / statewide 5 year average average] + [(20% statewide appropriation / statewide pridistrict prior year ANB]			
	f.	District K12 Public School Funding			
		[(15% statewide appropriation / statewide school count) school count]	x district		
	g.	District Large K12 Public School Funding			
		[(25% statewide appropriation / statewide large school clarge school count]	count) x distri	ct	
	h.	Total Flex Fund Entitlement (estimated)			0.00
7.	DE	BT SERVICES FUND AND COUNTY RETIREMEN	T FUND GT	В:	
			Elementary	High School	
	Co	unty			
	a.	Tax Year 2004 County Taxable Value	7,083,968.00	157,083,968.00	
	b.	FY 2004-05 County ANB (Budgeted)	8,469	4,385	
	c.	County Retirement Mill Value per ANB	18.55	35.82	
	Dis	trict			
	d.	Tax Year 2004 District Taxable Value 7	,624,841.00	N/A	
	e.	FY 2004-05 District ANB (Budgeted)	710	N/A	
	f.	District Debt Service Mill Value Per ANB	10.74	N/A	

21.59

24.98

42.86

49.59

Statewide

Statewide Retirement Mill Value per ANB .....

Facility Guaranteed Mill Value per ANB

<sup>\*\*</sup> Also for bond limitation per 20-9-406, MCA.

District: 0339 Evergreen Elem

#### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	163,864,956.46 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.71 N/A

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary	High School
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	1,088,167.89	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	79,915.12	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	21,854,833.12	N/A
	(e)	District taxable valuation (Tax Year 2004)***	7,624,841.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	14,230.00	N/A

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	429,368.34	0.00	0.00
b.	FY2003-2004 amount to avoid reversion	156,407.52	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	89,493.38	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



# 2005 Legislative Revision:

County: 15 Flathead

**District: 0341 Marion Elem** 

		U	FY 2005-200	16		3 Year Avg Al	NB
1.	CERTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	dget Unit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	MARION K-6	84	15,409.00	366,046.80	82	15,206.25	357,347.80
M1	MARION 7-8	26	54,065.52	145,021.50	27	56,318.25	150,592.50
2.	* DIRECT STATE AID	)					259,502.64
3.	FY2006 BUDGET LI	MITS					
	* a. Required % of Sp	ecial Ed Fu	nding in Maxin	num [MCA 20-9	-306(8)]		94%
	* b. BASE Budget						497,776.65
	* c. Maximum Budge	t Limit					628,707.32
	* d. Highest Budget V						<b>522 2</b> 24 24
	excluding tuition, excess reserves, and other overBASE revenues						622,384.94
	* e. Highest Budget With A Vote						628,707.32
	* f. Highest Voted Amount (3e-3d)					6,322.38	
4.	PRIOR YEAR INFO	RMATION	FOR BUDGE	TING:			
	* a. FY 2004-2005 BA	_					466,162.71
	* b. FY 2004-2005 M	aximum Bu	dget				590,771.73
	* c. FY 2004-2005 A						107
	* d. FY 2004-2005 A	-	_				590,771.00
	* e. FY 2004-2005 O		•	•			124,608.29
	* f. FY 2004-2005 Ed	qualization S	Status			Equ	alized EQ
5.	SPECIAL EDUCATION		,	*			
	NOTE: Block Grant Eligi funding listed. Block Gra						eive the
	Block Grant Eligibilit	y Status?					Yes
	<b>Block Grant Rates</b>						
	Instructional Block Gra	ant Rate [IB	G] per ANB				138.71
	Related Services Block	Grant Rate	[RSBG] per A	NB			46.23
	Threshold to Determine	e Dispropor	tionate Costs				1.314737924
	Special Education All	owable Cos	st Payments				
	* a. Instructional Bloc	ck Grant En	titlement [IBG 1	rate X ANB]			15,258.10
	* b. Related Services	Block Gran	t Entitlement [R	SBG rate X AN	B]		N/A
	c. Reimbursement fe	or Dispropo	rtionate Costs (	See Final Page)			7,104.95
	* d. Total Special Edu	ication Allo	wable Cost Pay	ment (District) [	5a + 5b + 3	5c]	22,363.05
	<b>Prorated Cooperative</b>	Cost Payn	nents (Member	rs of Cooperative	es Only)		
	* e. Related Services	Block Gran	t Entitlement (P	aid Directly to C	Coop)		5,085.30

	inty: trict:	15 Flathead 0341 Marion Elem			
	* f(i)	<b>quired Local Match</b> District's Required Match for IBG [5a X 0.33] District's Required Match for RSBG [5b X 0.33]			5,035.17 N/A
	* f(iii	<ul> <li>District's RSBG Match to be Paid by District to C</li> <li>Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]</li> </ul>	ooperative [5e X 0.	33]	1,678.15 6,713.32
	<b>Mi</b> :	nimum Special Education Budget To Avoid Reve Minimum Special Education Budget to Avoid Rev	rsions versions		
6.		[5a + 5b + 5f(iv)] <b>EXIBILITY FUNDING (ESTIMATED):</b> e: Statewide appropriation, school count, and large schoont.			21,971.42 ber enrollment
	FY	2005-2006 Appropriation (estimated)			0.00
		tewide/District Data	Statewide	District	
	a.	5 Year Average ANB			
	b.	Prior Year ANB			
	c.	Estimated School Count			
	d.	Estimated Large School Count	0		
	FY	2005-2006 Payments (estimated)			
	e.	District Student Funding			
		[(40% statewide appropriation / statewide 5 year a average] + [(20% statewide appropriation / statewide strict prior year ANB]			
	f.	District K12 Public School Funding			
		[(15% statewide appropriation / statewide school cschool count]	count) x district		
	g.	District Large K12 Public School Funding			
		[(25% statewide appropriation / statewide large sc large school count]	hool count) x distri	ct	
	h.	Total Flex Fund Entitlement (estimated)			0.00
7.	DE	BT SERVICES FUND AND COUNTY RETIRE	MENT FUND GT	В:	
			Elementary	High School	
	Co	unty			
	a.	Tax Year 2004 County Taxable Value		157,083,968.00	
	b.	FY 2004-05 County ANB (Budgeted)		4,385	
	c.	County Retirement Mill Value per ANB	18.55	35.82	
		trict			
	d.	Tax Year 2004 District Taxable Value	3,722,985.00	N/A	
	e.	FY 2004-05 District ANB (Budgeted)	107	N/A	
	f.	District Debt Service Mill Value Per ANB	34.79	N/A	
	Sta	tewide			
	** g.	Statewide Retirement Mill Value per ANB	21.59	42.86	

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24.98

49.59

h.

Facility Guaranteed Mill Value per ANB

 $<sup>\</sup>ast\ast$  Also for bond limitation per 20-9-406, MCA.

County: 15 Flathead
District: 0341 Marion Elem

#### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	<ul> <li>(a) Statewide taxable valuation (Tax Year 2004)***</li> <li>(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost</li> </ul>	1,752,163,083.00 1,752,163,083.00
	payment (including prorated coop costs)	163,864,956.46 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.71 N/A

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.71	High School N/A
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	190,653.68	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	11,059.96	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	3,774,062.20	N/A
	(e)	District taxable valuation (Tax Year 2004)***	3,722,985.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	51.00	N/A

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	42,844.46	0.00	0.00
b.	FY2003-2004 amount to avoid reversion	19,077.64	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	7,104.95	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



# 2005 Legislative Revision:

County: 15 Flathead

District: 0342 Olney-Bissell Elem

				FY 2005-200	16		3 Year Avg Al	NB
1.	CE	RTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	* Budget Unit		ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	OLNI	EY-BISSELL K-6	54	15,003.50	235,477.80	53	15,409.00	231,122.40
M1	BISS	ELL 7-8	19	58,570.98	106,010.50	17	54,065.52	94,860.00
2.	* DIR	RECT STATE AID						185,533.06
3.	FY2	2006 BUDGET LIN	MITS					
	* a.	Required % of Sp	ecial Ed Fu	nding in Maxin	num [MCA 20-9	-306(8)]		100%
	* b.	BASE Budget						356,724.62
	* c.	Maximum Budget	Limit					451,758.25
	* d.	Highest Budget W						
		excluding tuition,						434,424.68
	* e.	Highest Budget W						451,758.25
	* f.	Highest Voted An	nount (3e-3	d)				17,333.57
4.		OR YEAR INFOR	RMATION	FOR BUDGE	TING:			
	* a.	FY 2004-2005 BA	_					289,784.06
	* b. FY 2004-2005 Maximum Budget				367,484.12			
	* c.	FY 2004-2005 AN						59
	* d.	FY 2004-2005 Ad	_	_				367,484.12
	* e.	FY 2004-2005 Ov		•	•			77,700.06
	* f.	FY 2004-2005 Eq	ualization S	Status			Equ	alized EQ
5.		ECIAL EDUCATION		•	*			
		TE: Block Grant Eligil ing listed. Block Gra						eive the
	Blo	ck Grant Eligibility	y Status?					Yes
	Blo	ck Grant Rates						
	Inst	ructional Block Gra	nt Rate [IB	G] per ANB				138.71
	Rela	ated Services Block	Grant Rate	[RSBG] per Al	NB			46.23
	Thre	eshold to Determine	Dispropor	tionate Costs				1.314737924
Special Education Allowable Cost Payments								
	* a.	Instructional Bloc	k Grant En	titlement [IBG 1	rate X ANB]			10,125.83
	* b.	Related Services 1	Block Gran	Entitlement [R	SBG rate X AN	B]		N/A
	c.	Reimbursement fo	or Dispropo	rtionate Costs (	See Final Page)			6,534.51
	* d.	Total Special Edu	cation Allo	wable Cost Pay	ment (District) [	5a + 5b + 5	5c]	16,660.34
	Pro	rated Cooperative	Cost Payn	nents (Member	rs of Cooperative	es Only)		
	* e.	Related Services I	Block Gran	Entitlement (P	aid Directly to C	Coop)		3,374.79

District: 0342 Olney-Bissell Elem

* f(i).	District's Required Match for IBG [5a X 0.33]	3,341.52
f(ii)	District's Required Match for RSBG [5b X 0.33]	N/A
* f(iii)	District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	1,113.68
* f(iv)	Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	4,455.20
Min	imum Special Education Budget To Avoid Reversions	
* g.	Minimum Special Education Budget to Avoid Reversions	
	[5a + 5b + 5f(iv)]	14,581.03

#### **6.** FLEXIBILITY FUNDING (ESTIMATED):

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

#### FY2005-2006 Appropriation (estimated) 0.00

Stat	ewide/District Data	Statewide	District
a.	5 Year Average ANB	0.0	
b.	Prior Year ANB	0	
c.	Estimated School Count	0	
d.	Estimated Large School Count	0	

#### FY2005-2006 Payments (estimated)

e. District Student Funding

[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]

f. District K12 Public School Funding

[(15% statewide appropriation / statewide school count) x district school count]

g. District Large K12 Public School Funding
[(25% statewide appropriation / statewide large school count) x district
large school count]

h. Total Flex Fund Entitlement (estimated) 0.00

#### 7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

		Elementary	High School							
C	County									
a	. Tax Year 2004 County Taxable Value	57,083,968.00	157,083,968.00							
b	. FY 2004-05 County ANB (Budgeted)	8,469	4,385							
c	. County Retirement Mill Value per ANB	18.55	35.82							
D	District									
d	. Tax Year 2004 District Taxable Value	1,860,983.00	N/A							
e	. FY 2004-05 District ANB (Budgeted)	59	N/A							
f.	District Debt Service Mill Value Per ANB	31.54	N/A							
S	tatewide									
∗ g	. Statewide Retirement Mill Value per ANB	21.59	42.86							
h	. Facility Guaranteed Mill Value per ANB	24.98	49.59							

<sup>\*\*</sup> Also for bond limitation per 20-9-406, MCA.

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District: 0342 Olney-Bissell Elem

#### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary	High School
	(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00	1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost		
	payment (including prorated coop costs)	163,864,956.46	N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.71	N/A

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.71	High School N/A
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	117,584.26	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	7,386.72	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	2,338,207.04	N/A
	(e)	District taxable valuation (Tax Year 2004)***	1,860,983.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	477.00	N/A

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	33,754.40	0.00	0.00
b.	FY2003-2004 amount to avoid reversion	13,248.36	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	6,534.51	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



# 2005 Legislative Revision:

County: 15 Flathead

**District: 1184 West Valley Elem** 

			J	FY 2005-200	16		3 Year Avg Al	NB
1.	CEI	RTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	* Budget Unit		ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	1 WEST VALLEY K-6		272	15,611.75	1,180,180.80	259	15,814.50	1,124,111.80
M1	WEST	Γ VALLEY 7-8	82	51,812.79	456,227.50	73	49,560.06	406,318.00
2.	* DIR	ECT STATE AID	)					761,613.28
3.	FY2006 BUDGET LIMITS							
	* a.	Required % of Sp	ecial Ed Fu	nding in Maxin	num [MCA 20-9	-306(8)]		100%
	* b.	BASE Budget						1,441,799.42
	* c.	Maximum Budge	t Limit					1,823,322.52
	* d.	Highest Budget W						151505511
		excluding tuition,						1,716,065.11
	* e.	Highest Budget W						1,823,322.52
	* f.	Highest Voted Ar						107,257.41
4.		OR YEAR INFO						
	* a.	FY 2004-2005 BA						1,244,710.08
	* b.		aximum Budget					1,559,441.62
	* c.		NB					329
	* d.	FY 2004-2005 Ac	-	_				1,526,475.77
	* e.	FY 2004-2005 Ov		•	•			274,265.69
	* f.	FY 2004-2005 Ec	ualization S	Status			Equ	alized EQ
5.		CIAL EDUCATION		,	*			
		E: Block Grant Eligi ing listed. Block Gra						eive the
	Bloo	ck Grant Eligibilit	y Status?					Yes
	Bloo	ck Grant Rates						
	Insti	ructional Block Gra	nt Rate [IB	G] per ANB				138.71
	Rela	ated Services Block	Grant Rate	[RSBG] per A	NB			46.23
	Thre	eshold to Determine	Dispropor	tionate Costs				1.314737924
Special Education Allowable Cost Payments								
	* a.	Instructional Bloc	k Grant En	titlement [IBG 1	rate X ANB]			49,103.34
	* b.	Related Services	Block Gran	t Entitlement [R	SBG rate X AN	B]		N/A
	c.	Reimbursement fo	or Dispropo	rtionate Costs (	See Final Page)			2,458.79
	* d.	Total Special Edu	cation Allo	wable Cost Pay	ment (District) [	5a + 5b + 5	5c]	51,562.13
	Pro	rated Cooperative	Cost Payn	nents (Member	rs of Cooperative	es Only)		
	* e.	Related Services	Block Gran	t Entitlement (P	aid Directly to C	Coop)		16,365.42

**District: 1184 West Valley Elem** 

	Troq.	an ca Boar Maven	
*	f(i).	District's Required Match for IBG [5a X 0.33]	16,204.10
	f(ii)	District's Required Match for RSBG [5b X 0.33]	N/A
*	f(iii)	District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	5,400.59
*	f(iv)	Total Required Local Match To Avoid Reversions	
		[5f(i) + 5f(ii) + 5f(iii)]	21,604.69
	Mini	imum Special Education Budget To Avoid Reversions	
*	g.	Minimum Special Education Budget to Avoid Reversions	
		[5a + 5b + 5f(iv)]	70,708.03

#### **6.** FLEXIBILITY FUNDING (ESTIMATED):

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

#### FY2005-2006 Appropriation (estimated) 0.00

Stat	ewide/District Data	Statewide	Distric
a.	5 Year Average ANB	0.0	
b.	Prior Year ANB	0	
c.	Estimated School Count	0	
d.	Estimated Large School Count	0	

#### FY2005-2006 Payments (estimated)

e. District Student Funding

[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]

f. District K12 Public School Funding

[(15% statewide appropriation / statewide school count) x district school count]

g. District Large K12 Public School Funding
[(25% statewide appropriation / statewide large school count) x district
large school count]

h. Total Flex Fund Entitlement (estimated) 0.00

#### 7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

		Elementary	High School
C	ounty	•	_
a.	Tax Year 2004 County Taxable Value	57,083,968.00	157,083,968.00
b.	FY 2004-05 County ANB (Budgeted)	8,469	4,385
c.	County Retirement Mill Value per ANB	18.55	35.82
Di	istrict		
d.	Tax Year 2004 District Taxable Value	3,863,286.00	N/A
e.	FY 2004-05 District ANB (Budgeted)	329	N/A
f.	District Debt Service Mill Value Per ANB	11.74	N/A
St	atewide		
* g.	Statewide Retirement Mill Value per ANB	21.59	42.86
h.	Facility Guaranteed Mill Value per ANB	24.98	49.59

 $<sup>\</sup>ast\ast$  Also for bond limitation per 20-9-406, MCA.

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**District: 1184 West Valley Elem** 

#### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	163,864,956.46 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.71 N/A

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.71	High School N/A
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	520,369.15	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	22,748.38	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	10,161,728.99	N/A
	(e)	District taxable valuation (Tax Year 2004)***	3,863,286.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	6,298.00	N/A

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	78,606.34	0.00	0.00
b.	FY2003-2004 amount to avoid reversion	55,113.17	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	2,458.79	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



# 2005 Legislative Revision:

County: 15 Flathead

District: 1223 West Glacier Elem

				FY 2005-200	)6		3 Year Avg Al	NB
1.	CE	RTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	ıdget Ur	nit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	WES	T GLACIER K-6	31	20,275.00	135,253.00	35	20,275.00	152,691.00
2.	* DIF	RECT STATE AID	)					77,315.80
3.	FY	2006 BUDGET LII	MITS					
	* a.	Required % of Sp	ecial Ed Fu	ınding in Maxin	num [MCA 20-9	-306(8)]		91%
	* b.	BASE Budget						146,964.96
	* c.	Maximum Budge	t Limit					184,688.17
	* d.	Highest Budget V						
		excluding tuition,						201,239.48
	* e.	Highest Budget V						216,861.85
	* f.	Highest Voted Ar	nount (3e-3	3d)				15,622.37
4.	PRI	OR YEAR INFO	RMATION	FOR BUDGE	TING:			
	* a. FY 2004-2005 BASE Budget						130,207.25	
	* b.	FY 2004-2005 M		C				162,759.06
	* c.	FY 2004-2005 Al						33
	* d.	FY 2004-2005 Ac	dopted Gen	eral Fund Budge	et			184,481.77
	* e.	FY 2004-2005 O		•	•			54,274.52
	* f.	FY 2004-2005 Ec	qualization	Status	Diseq	ualized Al	NB under 30% 1	st year DU1
5.	SPF	ECIAL EDUCATION	ON FUND	ING (FY2005-2	2006):			
		TE: Block Grant Eligi ling listed. Block Gra						eeive the
	Blo	ck Grant Eligibilit	y Status?					Yes
	Blo	ck Grant Rates						
	Inst	ructional Block Gra	ant Rate [IB	G] per ANB				138.71
	Rela	ated Services Block	Grant Rate	e [RSBG] per A	NB			46.23
	Thr	eshold to Determine	e Dispropor	tionate Costs				1.314737924
	Spe	cial Education All	owable Co	st Payments				
	* a.	Instructional Bloc	ck Grant En	titlement [IBG 1	rate X ANB]			4,300.01
	* b.	Related Services				В]		1,433.13
	c.	Reimbursement fo	or Dispropo	ortionate Costs (	See Final Page)			404.12
	* d.	Total Special Edu	cation Allo	owable Cost Pay	ment (District) [	5a + 5b + 3	5c]	6,137.26
	Pro	rated Cooperative	Cost Payr	nents (Member	rs of Cooperative	es Only)		
	* e.	Related Services	Block Gran	t Entitlement (P	Paid Directly to C	Coop)		N/A

District: 1223 West Glacier Elem

Required	Local	Match
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*	f(i).	District's Required Match for IBG [5a X 0.33]	1,419.00
	f(ii)	District's Required Match for RSBG [5b X 0.33]	472.93
*	f(iii)	District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	N/A
*	f(iv)	Total Required Local Match To Avoid Reversions	
		[5f(i) + 5f(ii) + 5f(iii)]	1,891.93
	Min	imum Special Education Budget To Avoid Reversions	
*	g.	Minimum Special Education Budget to Avoid Reversions	
		[5a + 5b + 5f(iv)]	7,625.07

#### **6.** FLEXIBILITY FUNDING (ESTIMATED):

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

#### FY2005-2006 Appropriation (estimated) 0.00

Stat	ewide/District Data	Statewide	District
a.	5 Year Average ANB	0.0	
b.	Prior Year ANB	0	
c.	Estimated School Count	0	
d.	Estimated Large School Count	0	

#### FY2005-2006 Payments (estimated)

e. District Student Funding

[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [<math>(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]

f. District K12 Public School Funding

[(15% statewide appropriation / statewide school count) x district school count]

g. District Large K12 Public School Funding
[(25% statewide appropriation / statewide large school count) x district
large school count]

h. Total Flex Fund Entitlement (estimated) 0.00

#### 7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

			Elementary	High School
(	Count	ty		
2	ì. [	Гах Year 2004 County Taxable Value 1	57,083,968.00	157,083,968.00
ł	o. I	FY 2004-05 County ANB (Budgeted)	8,469	4,385
C	e. <b>(</b>	County Retirement Mill Value per ANB	18.55	35.82
1	Distri	ct		
C	1.	Γax Year 2004 District Taxable Value	2,737,712.00	N/A
$\epsilon$	e. I	FY 2004-05 District ANB (Budgeted)	33	N/A
f	. I	District Debt Service Mill Value Per ANB	82.96	N/A
5	Statev	vide		
k و	g. S	Statewide Retirement Mill Value per ANB	21.59	42.86
ŀ	ı. I	Facility Guaranteed Mill Value per ANB	24.98	49.59

 $<sup>\</sup>ast\ast$  Also for bond limitation per 20-9-406, MCA.

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District: 1223 West Glacier Elem

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	163,864,956.46 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.71 N/A

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.71	High School N/A
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	53,930.07	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	2,281.75	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	1,051,723.15	N/A
	(e)	District taxable valuation (Tax Year 2004)***	2,737,712.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	12,164.33	0.00	0.00
b.	FY2003-2004 amount to avoid reversion	8,483.85	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	404.12	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.